

5
136.241
L711P
1257 NOV.

STATE DOCUMENTS COLLECTION

FEB 8 1988

MONTANA STATE LIBRARY
1815 E. 6th AVE.
HELENA, MONTANA 59601

[REDACTED]

MONTANA STATE LIBRARY
1815 E. 6th AVE.
HELENA, MONTANA 59601

PLEASE RETURN

MONTANA STATE LIBRARY



3 0864 00058565 6

S
336.2415
L712r
1987 REV.

Policy Economics Group



IMPACT OF THE
TAX REFORM ACT OF 1986
ON MONTANA RESIDENTS

2

MONTANA
1015 E. G. ...
HELENA, MONTANA 59601

Submitted by

Policy Economics Group
of
Peat, Marwick, Mitchell & Co.

Submitted to

the Revenue Oversight Committee of the
Montana State Legislature

HELENA, MONTANA 59601

February 18, 1987



TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
METHODOLOGY	3
COVERAGE OF THE POLICY ECONOMICS GROUP'S ESTIMATES PRESENTED IN THIS REPORT	5
DESCRIPTION OF THE TAX REFORM ACT OF 1986	8
SIMULATED BEHAVIORAL RESPONSE TO THE TAX REFORM ACT OF 1986	17
CHANGES IN FEDERAL INCOME TAX LIABILITIES FOR THE UNITED STATES AND FOR MONTANA RESIDENTS	20
CHANGES IN STATE INCOME TAX LIABILITY FOR MONTANA RESIDENTS	25



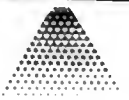
INTRODUCTION

This report presents an assessment of the change in the federal and state tax liabilities of Montana residents that will result from the changes in federal personal income tax law contained in the Tax Reform Act of 1986.

The Tax Reform Act of 1986 represents a comprehensive restructuring of the federal individual income tax system. The new tax law will enlarge the tax base by eliminating or reducing a number of deductions and tax shelters, will increase the value of exemptions and standard deductions available to most taxpayers, and will reduce tax rates. Under the new tax law, there will be only two nominal tax rates, 15 percent and 28 percent.

This report is divided into three volumes. This first volume provides a description of the analysis undertaken and a summary of the results of that analysis. Appendix A presents the detailed results of the computer model simulations of changes in federal tax liability due to each major provision of the Tax Reform Act for Montana residents. Appendix B presents the detailed results of the computer model simulations of changes in Montana state tax liability that would automatically result from the federal tax changes.

This summary analysis is divided into six sections. The first section summarizes the methodology used by Policy Economics to develop the data base and model used for the analysis presented in this report. Section two compares the impact of the tax reform provisions covered in this report to the impact of the Tax Reform Act as a whole. Section three is a summary description of each of the major provisions of the new law analyzed in this report. The fourth section contains a description of the simulated behavioral changes expected from taxpayers in response to the tax law changes. The fifth section summarizes the results of the Policy



Economics' computer model simulations of federal income tax liabilities for Montana residents. The final section discusses the simulation results of changes in the Montana state personal income tax that are expected as a result of the federal tax law changes.

Appendix A and B of this report present the detailed computer simulation results of the analysis. Appendix A presents the federal tax liability results for Montana residents. Results are presented for 1987, 1988, and 1989, for the tax law as implemented in each of those years. Appendix B presents the corresponding state tax analysis for Montana residents, based on the assumption that Montana tax law remains unchanged. The same three years are covered.

In each part of Appendix A and B two tables are presented for each provision of the tax act. The first table shows the impact of that provision on tax liabilities. This table shows the effect of the provision on adjusted gross income, taxable income, and tax liability for each of nine income classes. The second table identifies, for each income class, the number of returns affected by that provision and the associated change in tax liability. This table disaggregates these results between taxpayers who do and do not itemize. This second table is omitted for any provisions that do not result in a change in tax liability.

All results are shown for a "Plan X" and a "Plan Y". Plan X shows the tax data for the base against which the effects of the specific provision being analyzed are measured. This base is current law for the first provision in the analysis (elimination of the dividend exclusion); the base is current law plus the effect of the first provision for measuring the effect of the second provision; and so forth, so that the effect of each provision is measured relative to the combined effect of all preceding provisions.



METHODOLOGY

The analysis presented in this report is based on computer simulation, of federal and state tax liability for Montana residents generated by Policy Economics' federal and state personal income tax model and data base.

The Policy Economics federal tax model is similar to the models that the Group's professionals helped develop for the Department of the Treasury and the U.S. Joint Committee on Taxation (JCT). In addition, the Policy Economics model has detailed state tax calculators that allow determination of tax liabilities, both under current law and given changes in either federal or state tax law. The Group's data base is similar to the one used by the Treasury and JCT, but has been enhanced with additional public use computer files and is therefore larger than the data base used by the Treasury.

The basic structure of the Policy Economics data base is derived from a statistical merger of a sample of Federal income tax returns and the Current Population Survey of the U.S. Census Bureau. The statistical procedures used in creating this data base were the same as those used by Policy Economics to assist in the preparation of the personal income tax data base currently used by the U.S. Department of the Treasury.

The tax return data are from the 1981 Statistics of Income (SOI) file that is generated annually by the Internal Revenue Service and were extrapolated to future year levels. This data file contains approximately 140,000 actual tax returns and is the data file that the U.S. Treasury Department has used as the primary data source for Treasury and Joint Tax Committee tax analyses. The returns in the file are a stratified, random sample



from all returns, and each return has a statistical weight indicating the number of returns it represents in the U.S. population.

Data from the 1983 Current Population Survey that were merged with the tax data are from a sample of approximately 70,000 records. These data include demographic information, nontax filer information, and information on nontaxable income sources not found on the Statistics of Income file. Like the tax data described above, the data in this large sample were statistically weighted to represent the entire U.S. population.

To merge these two large data files, a linear programming model was developed that matched the records on the files on the basis of comparable information found on both files. Such information includes income, marital status, family size, homeownership, and other items. The merging of these two files produces a significantly enhanced file that combines the income and tax information from the Statistics of Income data with the demographic characteristics and information on nontax filers and nontaxable income sources from the Current Population Survey. The combined file includes over 500 items of information for each record.

In addition to the merge of the Statistics of Income and Current Population Survey data, the Policy Economics tax data base has been further expanded by adding information on income sources, expenditures, and asset holdings not available in either of these data bases.

The records in the file are classified by the state of residence. This classification allows for splitting of the national data base into individual state data bases for use in the analysis of federal-state tax relationships.



The Montana data bases used in this analysis were created by extrapolating the initial data base to future years using Policy Economics' proprietary software. This software assures that the extrapolation of the data base is consistent with the forecasted values of key economic aggregates in the state.

The economic forecast which was used by the Policy Economics Group to develop the Montana data base used in this analysis was provided by the State of Montana and included data on employment and key components of income. The data are summarized in Table 1.

COVERAGE OF THE POLICY ECONOMICS GROUP'S ESTIMATES PRESENTED IN THIS REPORT

The Tax Reform Act of 1986 represents a comprehensive restructuring of the federal tax system. The individual income tax model simulations made using the Policy Economics Group's tax model estimate the tax liability impact of those provisions that can be captured by use of microsimulation techniques.

As Table 2 below indicates, the revenue losing provisions included in the Policy Economics model simulations cover 97.6 percent of the total estimated revenue losses resulting from the individual income tax provisions in the new tax law.

The coverage is somewhat less great for revenue gaining provisions in the Policy Economics simulations, with 77 percent of the total estimated revenue gains covered by these simulations. Provisions not included in the simulations include business tax provisions that are not candidates for microsimulation modeling, complex retirement accounting changes, repeal of income averaging, and compliance provisions.



Table 1

Economic Assumptions for Montana

	1985	1986	1987	1988	1989
Total Personal Income					
Dollar Amount (\$ Billions)	9.067	9.550	10.000	10.500	11.000
Percentage change from prior year	1.63	5.33	4.71	5.00	4.76
Non-agricultural Employment					
Total	278,400	276,200	278,100	280,100	281,000
Percentage change from prior year	-0.96	-0.79	0.69	0.72	0.32



Table 2
Coverage of the Policy Economics
Model Estimates
1987 - 1991

(in billions of dollars)

	<u>Dollar Amount of Revenue Changes: 1987 to 1991</u>	<u>Percent of Total</u>
Provisions Yielding a Revenue Loss:		
Included in simulation	\$ -379.1	97.6%
Not included	- 9.4	2.4
Total	<u>\$ -388.6</u>	<u>100.0%</u>
Provisions Yielding a Revenue Gain:		
Included in simulation	\$ +205.9	77.2%
Not included:		
Retirement provisions	+18.9	7.1
Compliance and tax administration provisions	+9.0	3.4
Income averaging	+8.5	3.2
Limitation on deductions for meals, travel and entertainment expenses	+5.3	2.0
Accounting provisions	+5.2	2.0
Other provisions	<u>+13.9</u>	<u>5.2</u>
Total	\$ +266.7	100%

Note: Estimates of coverage based on Joint Committee on Taxation estimates of H.R. 3838 for the five-year period 1987 to 1991.



DESCRIPTION OF THE TAX REFORM ACT OF 1986

This section describes each of the major individual income tax provisions of the Tax Reform Act of 1986 that is included in the Policy Economics Group's model simulations. The provisions are discussed in the order in which they are estimated in the model simulations. Generally, provisions are effective January 1, 1987. Exceptions to this date are highlighted where appropriate.

1. Repeal Dividend Income Exclusion

Under current law, the first \$100 of dividends received by an individual, or the first \$200 for a couple filing jointly, is not included in adjusted gross income.

The Tax Reform Act of 1986 repeals this exclusion.

2. Taxation of Unemployment Compensation

Under current law, unemployment benefits are free of tax if the sum of adjusted gross income and benefits is less than a base amount. This base amount is \$12,000 for single taxpayers and \$18,000 for taxpayers filing jointly. If the sum is greater than the base amount, then either the taxpayer's income from unemployment compensation or one-half of the excess of gross income over the base amount, whichever is lower, is included in adjusted gross income.

Under the Tax Reform Act of 1986, all unemployment compensation will be included in adjusted gross income.

3. Elimination of the Two-Earner Marriage Deduction

Under current law, married couples who file a joint tax return can deduct from income the lesser of \$3,000 or ten percent



of the earned income of the spouse with the lower income. The purpose is to moderate the "marriage penalty", where two individuals would pay more tax if married and filing jointly than if single and filing separately.

The Tax Reform Act of 1986 will eliminate the two-earner deduction.

4. Restrict the Individual Retirement Account (IRA) Deduction

Under current law, the maximum amount that may be deducted for contributions to an individual retirement account is limited to the lesser of \$2,000 per person (or \$2,250 per couple if a nonemployed spousal IRA is involved), or 100 percent of earned income that can be included in the individual's gross income.

Under the Tax Reform Act of 1986, present-law deductions for IRA's will be retained for returns not participating in an employer-sponsored retirement plan. IRA deductions will also be available in full to filers participating in such employer-sponsored retirement plans if the taxpayer's adjusted gross income is below a specified amount (\$40,000 for a joint return and \$25,000 for an unmarried individual). The amount of the deduction will be phased out for these taxpayers as incomes rise, at a 20 percent rate. The deduction will be eliminated when AGI reaches \$50,000 for a joint return or \$35,000 for an unmarried individual. Earnings on IRAs will continue to be tax deferred as under current law, even if the contributions to the IRA are not deductible, so long as the annual contributions are within the maximum dollar limitations.



5. Change Depreciation Provisions

Current law utilizes the Accelerated Cost Recovery System (ACRS).

Under the Tax Reform Act of 1986, the ACRS classes are re-defined using the ADR midpoints, and two new classes of 7 and 20 years are added. The method for depreciation is 200 percent declining balance, except for the 15-year and 20-year classes, which use 150 percent declining balance, and structures, which use the straight line method over 27.5 and 31.5 year lives. Automobiles and light trucks, which are currently in the 3-year ACRS class, are moved to the 5-year class and new ADR midpoints are assigned to several asset types.

6. Limit Passive Losses

Under current law, losses from passive investment or business activities may be used to offset income from other sources.

The Tax Reform Act of 1986 will allow a maximum of \$25,000 in real estate losses to be used to offset other income. Losses from any other passive activities will not be allowed to offset income from other sources. Passive losses may be used to offset passive income. Losses suspended by the passive loss provisions may be carried forward.

It is expected that activities that generate passive losses will, in part, be acquired by corporations and that corporate taxes would be correspondingly reduced. This corporate offset, however, is not shown in these simulations, which analyze only individual income taxes.



The passive loss limitation is phased in over five years with disallowance percentages of 35 percent in 1987, 60 percent in 1988, 80 percent in 1989, 90 percent in 1990, and 100 percent after 1990.

7. Changes to the Employee Business and Moving Expenses Deduction and Miscellaneous Itemized Deductions

Certain employee business and moving expenses can currently be deducted "above-the-line", i.e., by non-itemizers as well as itemizers. Other employee business expenses can be deducted only by itemizers as "miscellaneous itemized deductions".

Under the Tax Reform Act of 1986, employee business expenses will be grouped with miscellaneous itemized deductions as a "below-the-line" itemized deduction. This deduction will be subject to a floor of 2 percent of AGI. The deduction for moving expenses will be moved below-the-line, but it will not be subject to an AGI floor.

8. Limit Non-Business Interest Deductions

Current law allows an itemized deduction for consumer interest, home mortgage interest, and for investment interest as long as investment interest does not exceed investment income by more than \$10,000.

Under the Tax Reform Act of 1986, no deduction will be allowed for consumer interest (e.g., car loans). Deductions for investment interest expenses will not be allowed to exceed investment income. Home mortgage interest will remain deductible on mortgages for first and second homes, but only to the extent that the mortgage value does not exceed the home purchase price plus



cost of improvements. The interest disallowance is phased in over five years with disallowance percentages of 35 percent of currently deductible interest expense in 1987, 60 percent in 1988, 80 percent in 1989, 90 percent in 1990, and 100 percent after 1990.

9. Restrict the Medical Deduction

Under current law, medical expenses are deductible only to the extent that they are not reimbursed by insurance or other sources, and only to the extent that these non-reimbursed expenses exceed 5 percent of adjusted gross income.

The Tax Reform Act of 1986 will raise the floor to 7.5 percent of adjusted gross income.

10. Eliminate Deduction for Sales Taxes Paid

Under current law, an itemized deduction is allowed for state and local sales taxes paid.

The Tax Reform Act of 1986 will disallow this deduction.

11. Repeal Investment Tax Credit

Current law allows an investment tax credit equal to an amount not to exceed 10 percent of the cost of qualified investment property.

The Tax Reform Act of 1986 will repeal the investment tax credit retroactively for property placed in service on or after January 1, 1986.



12. Change Earned Income Credit

The earned income credit is currently 11 percent of the first \$5,000 of earned income, but it diminishes as income rises above \$6,500 and is eliminated when adjusted gross or earned income reaches \$11,000. The credit is not indexed under current law.

Under the Tax Reform Act of 1986, the maximum earned income credit will be increased to \$800, and it will be indexed to inflation. The phase out range for the credit will be from \$6,500 to \$14,500 in 1987, and from \$9,000 to \$17,000 thereafter.

13. Repeal Political Contributions Credit

The political contributions credit is currently 50 percent of total contributions subject to a maximum of \$50 (\$100 for joint returns).

Under the Tax Reform Act of 1986, this credit will be repealed.

14. Change Personal Exemptions

Under current law, the 1987 personal exemption amount is projected to be \$1,110 (a value indexed for inflation). Exemptions are available for taxpayers, spouses and dependents. Additional exemptions are also available for the blind and those persons 65 years of age and over.

The Tax Reform Act of 1986 will increase the personal exemption amount to \$1,900 in 1987, to \$1,950 in 1988, and \$2,000 for 1989 for individuals and their spouses and dependents. After 1989, the exemption amount will be indexed subject to a "round down" rule. The tax benefit of the personal exemption is also



subject to a surtax, which will eliminate the tax benefit of the personal exemption for high income taxpayers. (See provision 16.)

The new tax law will also eliminate the additional personal exemption for aged and blind taxpayers available under current law. Furthermore, a dependent filing his own tax return will no longer be eligible for a taxpayer exemption if he was claimed as a dependent on his parent's return.

15. Replace Zero Bracket Amount With A Standard Deduction

Under current law, the standard deduction is built directly into the rate bracket so only itemized deductions in excess of a zero bracket amount are subtracted from taxable income. The forecasted 1987 zero bracket amount is \$2,540 for single taxpayers and heads of households, \$3,760 for joint filers, and \$1,880 for married-filing-separate taxpayers.

Under the Tax Reform Act of 1986 the standard deduction will be taken out of the rate bracket. Therefore taxable income will be substantially lower than taxable income under current law. In addition, the amounts of the standard deduction will be increased over the current zero bracket amounts beginning in 1988 for most taxpayers. The standard deductions will be \$5,000 for married individuals filing jointly (\$2,500 for married filing separately), \$4,400 for heads of households, and \$3,000 for single individuals. As under current law, these amounts will be indexed for inflation. An additional \$600 (\$750 on nonjoint returns) standard deduction will be allowed for each individual who is blind or 65 years of age or older. In addition, the general increase in the standard deduction will occur in 1987 for the blind or elderly, rather than 1988. The standard deduction and the additional deduction for the elderly or blind will be indexed subject to a "round down" rule.



16. Change Tax Rates and Add a Surtax

Under current law, marginal tax rates range from 11 percent to 50 percent with up to 15 different tax brackets.

The Tax Reform Act of 1986 will reduce the number of nominal brackets to two, with tax rates of 15 and 28 percent. The 15 percent tax bracket will begin at zero taxable income since there would no longer be a zero bracket amount. In 1988, the 28 percent bracket will begin at \$29,750 for married taxpayers filing jointly (\$14,875 for married filing separately), \$23,900 for heads of households, and \$17,850 for single taxpayers.

Above a certain income level (\$71,900 for married taxpayers filing jointly, \$35,950 for married taxpayers filing separately, \$61,650 for heads of households, and \$43,150 for single taxpayers), a 5 percent surtax will apply up to the point at which the full benefits of the 15 percent bracket and the benefit of the personal exemptions are recaptured. This surtax structure effectively creates a third bracket with a 33 percent marginal rate. For incomes above the range of the surtax, the marginal tax rate is 28 percent. For 1987, a transitional rate structure applies with rates ranging from 11 percent to 38.5 percent with no surtax.

17. Eliminate Capital Gains Exclusion

Under current law, 60 percent of an individual taxpayer's net long-term capital gains is excluded from taxable income. The holding period for gains must be greater than six months for assets acquired after June 22, 1984, and over one year for assets acquired before this date to qualify for long-term treatment. Gains on assets held for less than this period are taxed as ordinary income. The current maximum effective tax rate on net long-



term capital gains is 20 percent, which results from the 50 percent maximum marginal tax rate on the 40 percent gains subject to tax.

Under the Tax Reform Act of 1986, all long-term and short-term capital gains will be included in adjusted gross income without exclusion. For 1987 only, an alternative 28 percent tax on capital gains is provided in conjunction with the transitional rate structure of that year.

18. Alternative Minimum Tax

Under current law, taxpayers may be subject to an alternative minimum tax computed on a substantially broader base than that used for the regular tax. The alternative tax rate is 20 percent and generally affects only taxpayers with substantial tax preferences, such as excluded capital gains and percentage depletion. The alternative tax exempts the first \$40,000 of alternative minimum taxable income (\$30,000 on single returns).

Under the Tax Reform Act of 1986, the alternative minimum tax rate will be increased to 21 percent, the exempt amount will be phased out (producing an effective tax rate of 26.25 percent over a significant range), and some preferences will be added to the minimum tax base, including the deduction for the appreciated component of charitable gifts.

19. Charitable Giving Behavioral Response

There is no provision of the Tax Reform Act of 1986 which directly affects the deduction for charitable giving (other than the minimum tax provision relating to appreciated property). However, charitable giving is expected to be indirectly affected



by the tax reform plan, and this behavioral response is simulated in a separate computer run. The behavioral assumptions are discussed in the next section.

SIMULATED BEHAVIORAL RESPONSES TO THE TAX REFORM ACT OF 1986

Several major provisions of the Tax Reform Act of 1986 will provoke significant behavioral responses among taxpayers. Simulation of these behavioral responses is included in this analysis. These assumptions are generally comparable to those used by the U.S. Treasury and the Joint Committee on Taxation. Other behavioral responses that are either less significant or subject to substantial uncertainty are not included in this analysis.

Individual Retirement Accounts

Deductions for contributions to individual retirement accounts will be disallowed or restricted under the Tax Reform Act of 1986 if the taxpayer's employer made a tax-free contribution to the taxpayer's pension, and the return's AGI exceeds certain limits. The interest earned in these accounts will continue to be tax free, however, which means that some incentive to make contributions remains even if the contribution is not deductible. It is assumed, however, that taxpayers will contribute to IRAs only to the extent that they receive deductions for those contributions.

Passive Losses

The Tax Reform Act of 1986 will limit the use of passive losses to offset other income. It is expected that individuals with passive losses will be able to mitigate the impact of this provision by combining passive loss investments with passive income producing investments, since passive losses will continue



to be allowed to offset passive income. It is expected that the ability of investors to lessen the impact of this provision will grow over time.

As noted above, some passive losses are also expected to be transferred to corporations able to use the losses, with a corresponding reduction in corporate taxes that would partially offset the increase in individual income taxes simulated in this report.

Consumer Interest Deduction

The Tax Reform Act of 1986 will disallow the deduction for consumer interest expenses. This will cause many people to shift their debt portfolios toward debt for which interest expenses are deductible. If a taxpayer has a deductible mortgage payment, it is assumed in this analysis that he will cut his consumer interest by up to 25 percent and increase his home mortgage by the same amount. Taxpayers are also assumed to forego up to 15 percent of their interest income in order to pay off consumer loans. In the near future the behavioral response to this provision is expected to be less than under the fully phased-in tax law.

Capital Gains

The Tax Reform Act of 1986 will raise the maximum marginal rate on capital gains from 20 percent to 33 percent. The 33 percent rate results from the elimination, for upper income taxpayers, of the tax savings associated with the 15 percent tax bracket and personal exemptions. The marginal capital gains tax rate for the highest income taxpayers will be 28 percent.

In the short-term, taxpayers will be able to sharply reduce taxes paid on capital gains by selling assets before January 1, 1987 to realize long-term gains under current law.



Over the long-term, taxpayers will not be able to reduce capital gains realizations as much as in the short-term, but the level of realizations in the future will still be well below current levels. These simulated behavioral responses are consistent with previous simulations of capital gains behavioral responses by the U.S. Treasury and the Joint Tax Committee, and are consistent with the historical evidence presented in the "Report to Congress on the Capital Gains Tax Reduction of 1978," Office of the Secretary, U.S. Treasury, Office of Tax Analysis, September 1985.

Charitable Giving

The current federal tax system encourages charitable giving by allowing a deduction for charitable contributions. For those taxpayers who itemize deductions, the effective "price" of charitable giving is as low as 50 cents on the dollar, because the deduction for charitable donations reduces an individual's tax liability by as much as 50 cents for each dollar of charitable donation deducted. (State and local deductibility further reduces the effective "price" of charitable giving.)

The Tax Reform Act of 1986 will effectively increase the price of charitable giving because tax rates will be reduced. The lowest "price" for charitable giving will be 67 cents on the dollar (computed without regard to state and local taxes). This increase in price will tend to reduce charitable giving by taxpayers who itemize. However, this reduction will be partially offset by the increase in disposable income that will result from the reduction of individual taxes, particularly for those who are in the upper income brackets. The net result of the price and income effects will be a decline in charitable contributions for taxpayers who itemize under current law.



CHANGES IN FEDERAL INCOME TAX LIABILITIES FOR THE UNITED STATES AND FOR MONTANA RESIDENTS

This section presents the results of the Policy Economics model simulations for federal income tax liabilities. Results are presented individually and in total for the 19 major provisions of the Tax Reform Act of 1986 that are analyzed in this report. The results are reported for U.S. totals (at 1986 levels of income) and for Montana residents for tax years 1987, 1988, and 1989. For each provision, both the dollar impact and the percentage change in U.S. and Montana federal tax liability are shown.

A summary of the simulation results is presented in Table 3, with the provisions listed in the order in which they are estimated in the model. The effect of each provision is measured relative to the tax law that includes the combined impact of each of the preceding provisions in the "stack". This "stacking" order can affect significantly the size of the estimates for individual provisions of the plan, but it does not affect the estimate of the total plan. Consistent with the stacking order used by Policy Economics and the U.S. Treasury in the analysis of the other tax reform plans, the effect of base broadening provisions are generally simulated first, and the effects of changes in exemptions and tax rates are measured last.

The choice of this stacking order means that the revenue effect of base broadening provisions is measured relative to current law tax rates, and that the effect of changes in regular tax rates, capital gains tax rates, and the minimum tax are measured relative to the tax base that results from the other provisions of the Tax Reform Act of 1986. The simulation of the behavioral change in charitable giving is simulated last to capture the full impact of the plan on charitable giving.



Table 3

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on Federal Tax Liabilities
for the United States and Montana Residents**

(dollar amounts in millions)

	U.S. Totals (1986 levels)	1987	1988	1989
1. Repeal dividend income exclusion				
Dollar amount	591.4	1.3	1.3	1.5
Percent change	0.17	0.19	0.19	0.21
2. Tax all unemployment compensation				
Dollar amount	785.1	3.5	3.6	3.5
Percent change	0.22	0.51	0.51	0.48
3. Repeal two-earner deduction				
Dollar amount	7196.1	14.9	16.0	16.2
Percent change	2.03	2.15	2.26	2.33
4. Restrict IRA deduction				
Dollar amount	5057.7	5.3	6.5	6.2
Percent change	1.40	0.75	0.90	0.83
5. Change depreciation provisions				
Dollar amount	538.9	-1.7	-0.2	1.2
Percent change	0.15	-0.24	-0.03	0.16
6. Limit passive losses				
Dollar amount	5193.4	9.7	13.1	6.6
Percent change	1.42	1.36	1.80	0.88
7. Alter employee business expenses & misc deductions				
Dollar amount	5523.5	14.9	14.5	15.8
Percent change	1.49	2.07	1.95	2.09
8. Limit non-business interest deduction				
Dollar amount	8463.9	10.1	15.0	16.7
Percent change	2.24	1.37	1.98	2.16



Table 3 (Continued)

Impact of the Major Provisions
of the Tax Reform Act of 1986 on Federal Tax Liabilities
for the United States and Montana Residents

(dollar amounts in millions)

	U.S. Totals (1986 levels)	1987	1988	1989
9. Raise AGI floor on medical deductions				
Dollar amount	1404.5	4.4	4.2	4.5
Percent change	0.36	0.59	0.54	0.57
10. Repeal sales tax deduction				
Dollar amount	5368.9	0.0	0.0	0.0
Percent change	1.39	0.00	0.00	0.00
11. Repeal investment tax credit				
Dollar amount	4619.4	15.4	21.3	22.6
Percent change	1.18	2.05	2.74	2.85
12. Revise earned income credit				
Dollar amount	-2914.9	-7.7	-12.0	-12.4
Percent change	-0.73	-1.01	-1.50	-1.52
13. Eliminate political contribution credit				
Dollar amount	360.9	1.2	1.4	1.5
Percent change	0.09	0.16	0.18	0.19
14. Change personal exemptions				
Dollar amount	-25504.5	-73.5	-74.9	-77.4
Percent change	-6.46	-9.68	-9.52	-9.61
15. Change ZBA to standard deduction				
Dollar amount	-8075.5	-5.6	-19.4	-20.3
Percent change	-2.19	-0.82	-2.72	-2.79
16. Change marginal rates				
Dollar amount	-48205.8	-56.4	-50.8	-50.8
Percent change	-13.35	-8.29	-7.33	-7.18



Table 3 (Continued)

Impact of the Major Provisions
of the Tax Reform Act of 1986 on Federal Tax Liabilities
for the United States and Montana Residents

(dollar amounts in millions)

	U.S. Totals (1986 levels)	1987	1988	1989
17. Eliminate capital gains exclusion				
Dollar amount	1998.1	-23.6	-4.8	2.8
Percent change	0.64	-3.78	-0.75	0.43
18. Change alternative minimum tax				
Dollar amount	650.9	18.9	10.9	5.4
Percent change	0.21	3.15	1.71	0.82
19. Behavioral impact on charitable giving				
Dollar amount	1250.7	1.2	2.2	2.3
Percent change	0.40	0.19	0.34	0.35
Total Impact				
Dollar amount	-35,697.6	-67.7	-52.2	-54.1
Percent change	-10.12	-9.84	-7.42	-7.50



The results presented in Table 3 show that, in the aggregate, the new tax law (as implemented in 1989) would reduce federal tax liabilities of Montana residents by 7.5 percent relative to current law. In comparison, tax liabilities for the U.S. as a whole would be reduced by 10.1 percent (at 1986 income levels). In the aggregate, therefore, Montana residents will receive a smaller proportionate reduction in their federal tax liability than will U.S. taxpayers as a whole.

The primary differences between the impact of federal tax reform on Montana and on the nation are due to the fact that the income of Montana residents is below the national average. The changes in personal exemptions and the standard deduction (zero bracket amount) are designed to aid primarily lower income taxpayers. Montana residents receive an above average reduction in tax liability as a result of these provisions. However, the change in tax rates, which benefits primarily higher income taxpayers, provides a below average benefit to Montana residents (13.4 percent for the nation, but only 7.2 percent for Montana in 1989). The tax rate changes are larger than the other changes and on balance Montana receives less of a benefit from tax reform than the national average.



CHANGES IN STATE INCOME TAX LIABILITY FOR MONTANA RESIDENTS

Montana's personal income tax is largely based on federal tax law. Therefore, many of the changes in the federal law will directly affect Montana income tax liability. Montana adjusted gross income and taxable income will be broadened as a result of federal tax law changes. Furthermore, Montana allows an itemized deduction for federal income taxes paid. Since most taxpayers will receive a reduction in federal taxes, Montana's tax base will be further broadened indirectly. However, since Montana's tax rate schedule is independent of federal law, the rates will not change.

There are three ways in which federal tax reform affects Montana state tax liabilities: 1) through the deductibility of federal income taxes, as cited above; 2) through behavioral responses to federal tax changes that affect the Montana tax base; and 3) through direct coupling of State tax provisions to Federal provisions. Each of these effects is discussed below.

Federal Deductibility

Every change in federal tax law will result in a change in Montana State tax liability for those taxpayers who itemize deductions on their State return. Since federal tax liability of State residents is, in the aggregate, reduced, the federal tax deduction is correspondingly reduced. Thus, this linkage of the Montana State income tax to the federal tax results in an increase in State tax liability.

Behavioral Responses

Federal tax reform can be expected to elicit significant changes in taxpayer behavior, as described earlier in the report.



The increase in the capital gains tax rate, for example, will result in fewer realizations of capital gains, thereby reducing capital gains taxable income at the State level. The other behavioral responses included in the analysis, as described earlier, were related to individual retirement accounts, passive losses, consumer interest deductions, and deductions for charitable giving.

Direct Coupling to Federal Tax Law

In addition to the two sources of indirect effects described above, many changes in federal tax liability will affect Montana State tax liability because the State automatically adopts the federal provision. Of the provisions analyzed in this report, all but seven are directly coupled to Montana law. Those provisions that are not coupled are: the earned income credit, which does not exist under Montana law; the political contribution credit, which will continue to be a deduction under Montana law; unemployment compensation, which will continue to go untaxed in Montana; the standard deduction; federal exemptions; federal tax rates; and the minimum tax.

Estimated Impact

Table 4 shows the provision-by-provision impact of Federal tax reform on Montana State income tax liability on a calendar year basis. The table shows that, in the aggregate, tax liability is estimated increase by 13.0 percent in 1987, by 18.5 percent in 1988, and by 19.5 percent in 1989. These percentage increases translate into dollar increases of 23.4 million, \$33.5 million and \$36.3 million in 1987, 1988 and 1989, respectively.



The provisions that cause the largest increases in Montana tax liability, and their percentage effects on Montana tax liability for 1989 are: the elimination of the capital gains exclusion (6.3 percent); the change in personal exemption provisions (2.5 percent); the change in Federal marginal tax rates (2.7 percent); and the limit on non business interest deductions (2.4 percent).

Table 5 provides an estimate of the total impact of the Tax Reform Act on a fiscal year basis. This estimate includes both the changes simulated by the Policy Economics model and these provisions not included in the computer simulation.



Table 4

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on State Tax Liabilities
of Montana Residents**

(dollar amounts in millions)

	1987	1988	1989
1. Repeal dividend income exclusion			
Dollar amount	0.3	0.3	0.3
Percent change	0.17	0.17	0.16
2. Tax all unemployment compensation			
Dollar amount	0.0	-0.1	-0.1
Percent change	0.00	-0.06	-0.05
3. Repeal two-earner deduction			
Dollar amount	-0.6	-0.7	-0.7
Percent change	-0.33	-0.39	-0.38
4. Restrict IRA deduction			
Dollar amount	0.9	1.2	1.2
Percent change	0.50	0.67	0.65
5. Change depreciation provisions			
Dollar amount	-0.3	0.0	0.3
Percent change	-0.17	0.00	0.16
6. Limit passive losses			
Dollar amount	1.0	2.3	1.2
Percent change	0.55	1.27	0.64
7. Alter employee business expenses & misc deductions			
Dollar amount	2.6	2.6	2.6
Percent change	1.43	1.41	1.39
8. Limit non-business interest deduction			
Dollar amount	2.5	4.0	4.6
Percent change	1.36	2.14	2.42



Table 4 (Continued)

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on State Tax Liabilities
of Montana Residents**

(dollar amounts in millions)

	1987	1988	1989
9. Raise AGI floor on medical deductions			
Dollar amount	1.4	1.5	1.6
Percent change	0.75	0.79	0.82
10. Repeal sales tax deduction			
Dollar amount	0.0	0.0	0.0
Percent change	0.00	0.00	0.00
11. Repeal investment tax credit			
Dollar amount	0.4	0.3	0.8
Percent change	0.21	0.16	0.41
12. Revise earned income credit			
Dollar amount	0.0	0.1	0.1
Percent change	0.00	0.05	0.05
13. Eliminate political contribution credit			
Dollar amount	-0.1	-0.1	-0.1
Percent change	-0.05	-0.05	-0.05
14. Change personal exemptions			
Dollar amount	4.7	4.9	4.9
Percent change	2.50	2.55	2.48
15. Change ZBA to standard deduction			
Dollar amount	0.2	0.7	0.7
Percent change	0.10	0.35	0.35
16. Change marginal rates			
Dollar amount	5.1	5.7	5.5
Percent change	2.64	2.88	2.71



Table 4 (Continued)

**Impact of the Major Provisions
of the Tax Reform Act of 1986 on State Tax Liabilities
of Montana Residents**

(dollar amounts in millions)

	1987	1988	1989
17. Eliminate capital gains exclusion			
Dollar amount	5.6	11.3	13.1
Percent change	2.83	5.55	6.29
18. Change alternative minimum tax			
Dollar amount	-0.8	-1.2	-0.6
Percent change	-0.39	-0.56	-0.27
19. Behavioral impact on charitable giving			
Dollar amount	0.4	0.7	0.8
Percent change	0.20	0.33	0.36
Total Impact			
Dollar amount	23.4	33.5	36.3
Percent change	13.01	18.45	19.57



Table 5

IMPACT OF THE TAX REFORM ACT OF 1986
ON MONTANA STATE TAX LIABILITY

(FISCAL YEAR ANALYSIS)
(millions of dollars)

	FY 1987	FY 1988	FY 1989
SIMULATED PROVISIONS	2.9	24.2	33.7
NON-SIMULATED PROVISIONS	0.5	2.2	3.5
TOTAL	3.4	26.4	37.2



IMPACT OF THE TAX REFORM ACT OF 1986
ON MONTANA RESIDENTS

Appendix A

Changes in Federal Tax Liability
for Montana Residents

#2



Federal Tax Liability for Montana

1987 Levels of Income
1987 Tax Law

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	5.7	5.7	-86.5	-86.0	.5	53.1	53.3	.2
5000 (10000	219	50.5	41.4	41.9	351.4	351.7	.3	246.8	247.2	.3
10000 (15000	164	46.5	38.9	38.9	539.1	539.8	.8	363.8	364.6	.8
15000 (20000	118	35.0	31.0	31.0	576.6	577.4	.8	434.3	435.0	.7
20000 (30000	202	52.9	49.1	49.1	1206.0	1207.5	1.4	869.3	870.7	1.4
30000 (50000	245	60.7	58.9	58.9	2081.0	2082.2	1.2	1688.2	1689.4	1.2
50000 (100000	162	18.9	18.9	18.9	1010.5	1011.7	1.1	829.0	830.2	1.1
100000 (200000	129	3.1	3.1	3.1	317.7	318.2	.4	265.3	265.8	.4
200000 (*****	112	.7	.7	.7	138.4	138.5	.1	113.0	113.1	.1
TOTALS	1699	321.5	247.7	248.2	6134.2	6140.9	6.7	4862.9	4869.2	6.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.395	2.395	0.000	0.000	0.000	0.000
5000 (10000	2.7	2.7	6.2	6.2	2.920	2.920	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	3.0	3.0	.618	.609	0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	.965	.965
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	5.222	5.220
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.409	14.364
200000 (*****	.6	.6	0.0	0.0	.033	.033	0.000	0.000	19.405	19.388
TOTALS	146.3	146.3	14.5	14.5	5.967	5.957	0.000	0.000	41.281	41.216

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX NET OF OUTLAYS		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	.0	-2.4	-2.4	0.0	-1.9	-1.9	-.0
5000 (10000	14.2	14.2	.0	-2.0	-2.0	0.0	12.1	12.2	.0
10000 (15000	28.2	28.3	.1	-.2	-.2	.0	28.0	28.1	.1
15000 (20000	45.0	45.1	.1	0.0	0.0	0.0	45.0	45.1	.1
20000 (30000	96.5	96.7	.2	0.0	0.0	0.0	96.5	96.7	.2
30000 (50000	231.9	232.2	.3	0.0	0.0	0.0	231.9	232.2	.3
50000 (100000	155.8	156.2	.4	0.0	0.0	0.0	155.8	156.2	.4
100000 (200000	68.3	68.4	.1	0.0	0.0	0.0	68.3	68.4	.1
200000 (*****	52.4	52.4	.0	0.0	0.0	0.0	52.4	52.4	.0
TOTALS	692.6	693.9	1.3	-4.6	-4.6	.0	688.0	689.3	1.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	511.	.008	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4278.	.074	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4067.	.081	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	5650.	.120	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	11786.	.255	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7013.	.365	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1693.	.135	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	251.	.024	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	36549.	1.072	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	233.	.003	0.	0.000
5000 (10000	0.	0.000	439.	.008	0.	0.000	2327.	.034	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	645.	.009	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1577.	.033	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	5415.	.111	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1402.	.045	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	214.	.012	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	439.	.008	0.	0.000	12313.	.253	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	844.	.013	0.	0.000
5000 (10000	0.	0.000	439.	.008	0.	0.000	2527.	.034	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4923.	.083	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5644.	.119	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	12265.	.231	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	13187.	.312	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7238.	.377	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1693.	.135	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	251.	.024	0.	0.000
ALL RETURNS. Total	0.	0.000	439.	.008	0.	0.000	48862.	1.326	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y \$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	5.7	5.9	-86.0	-77.8	8.2	53.3	56.1	2.8
5000 (10000	219	50.5	41.9	41.9	351.7	360.2	8.5	247.2	255.2	8.1
10000 (15000	164	46.5	38.9	40.1	539.8	548.9	9.1	364.6	374.0	9.5
15000 (20000	118	35.0	31.0	31.0	577.4	584.6	7.2	435.0	442.3	7.3
20000 (30000	202	52.9	49.1	49.1	1207.5	1207.7	.2	870.7	870.9	.2
30000 (50000	245	60.7	58.9	58.9	2082.2	2082.2	0.0	1689.4	1689.4	0.0
50000 (100000	162	18.9	18.9	18.9	1011.7	1011.7	0.0	830.2	830.2	0.0
100000 (200000	129	3.1	3.1	3.1	318.2	318.2	0.0	265.8	265.8	0.0
200000 (*****	112	.7	.7	.7	138.5	138.5	0.0	113.1	113.1	0.0
TOTALS	1699	321.5	248.2	249.6	6140.9	6174.1	33.2	4869.2	4897.0	27.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.395	2.370	0.000	0.000	0.000	0.000
5000 (10000	2.7	2.7	6.2	6.1	2.920	2.816	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	3.0	1.9	.609	.393	0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	.965	.965
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	5.220	5.220
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.364	14.364
200000 (*****	.6	.6	0.0	0.0	.033	.033	0.000	0.000	19.388	19.388
TOTALS	146.3	146.3	14.5	13.5	5.957	5.613	0.000	0.000	41.215	41.215

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	.0	-2.4	-2.4	.0	-1.9	-1.8	.1
5000 (10000	14.2	15.0	.8	-2.0	-1.9	.1	12.2	13.1	.9
10000 (15000	28.3	29.6	1.3	-.2	-.1	.1	28.1	29.5	1.4
15000 (20000	45.1	46.2	1.1	0.0	0.0	0.0	45.1	46.2	1.1
20000 (30000	96.7	96.7	.0	0.0	0.0	0.0	96.7	96.7	.0
30000 (50000	232.2	232.2	0.0	0.0	0.0	0.0	232.2	232.2	0.0
50000 (100000	156.2	156.2	0.0	0.0	0.0	0.0	156.2	156.2	0.0
100000 (200000	68.4	68.4	0.0	0.0	0.0	0.0	68.4	68.4	0.0
200000 (*****	52.4	52.4	0.0	0.0	0.0	0.0	52.4	52.4	0.0
TOTALS	693.9	697.3	3.4	-4.6	-4.4	.2	689.3	692.9	3.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	570.	.244	0.	0.000
10000 (15000	0.	0.000	1153.	.520	0.	0.000	6517.	1.024	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2.	0.000	1347.	.271	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total:	0.	0.000	1153.	.520	0.	0.000	8435.	1.518	0.	0.000
***** (5000	0.	0.000	197.	.033	0.	0.000	1112.	.072	0.	0.000
5000 (10000	0.	0.000	35.	.018	0.	0.000	5984.	.090	0.	0.000
10000 (15000	0.	0.000	85.	.029	0.	0.000	745.	.195	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3402.	.315	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	421.	.041	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total:	0.	0.000	318.	.080	0.	0.000	11664.	2.214	0.	0.000
***** (5000	0.	0.000	197.	.033	0.	0.000	1112.	.072	0.	0.000
5000 (10000	0.	0.000	35.	.018	0.	0.000	6554.	.094	0.	0.000
10000 (15000	0.	0.000	1238.	.550	0.	0.000	7353.	1.420	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2.	0.000	4749.	1.066	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	421.	.041	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total:	0.	0.000	1471.	.600	0.	0.000	22099.	3.532	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000)	348	53.4	5.9	5.9	-77.8	-76.3	1.5	56.1	56.1	.0
5000 (10000)	219	50.5	41.9	41.9	360.2	361.8	1.6	255.2	256.8	1.6
10000 (15000)	164	46.5	40.1	40.4	548.9	550.9	2.0	374.0	376.0	2.0
15000 (20000)	118	35.0	31.0	31.0	584.6	586.0	1.5	442.3	443.8	1.5
20000 (30000)	202	52.5	49.1	49.1	1207.7	1217.5	9.8	870.9	880.6	9.7
30000 (50000)	245	60.7	58.9	59.0	2082.2	2108.7	26.5	1689.4	1716.0	26.6
50000 (100000)	162	18.9	18.9	18.9	1011.7	1029.9	18.3	830.2	848.5	18.3
100000 (200000)	129	3.1	3.1	3.1	318.2	319.8	1.7	265.8	267.5	1.7
200000 (*****)	112	.7	.7	.7	138.5	139.2	.7	113.1	113.9	.7
TOTALS	1699	321.5	249.6	250.0	6174.1	6237.6	63.5	4897.0	4959.1	62.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000)	4.9	4.9	5.4	5.4	2.370	2.370	0.000	0.000	0.000	0.000
5000 (10000)	2.7	2.7	6.1	6.1	2.816	2.815	0.000	0.000	0.000	0.000
10000 (15000)	18.3	18.3	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000)	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000)	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
30000 (50000)	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	.965	.968
50000 (100000)	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	5.220	5.183
100000 (200000)	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.364	14.346
200000 (*****)	.6	.6	0.0	0.0	.033	.033	0.000	0.000	19.388	19.325
TOTALS	146.3	146.3	13.5	13.5	5.613	5.612	0.000	0.000	41.216	41.100

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000)	.5	.5	0.0	-2.4	-2.4	.0	-1.8	-1.8	.0
5000 (10000)	15.0	15.1	.0	-1.9	-1.9	.0	13.1	13.2	.1
10000 (15000)	29.6	29.8	.2	-.1	-.1	0.0	29.5	29.7	.2
15000 (20000)	46.2	46.4	.2	0.0	0.0	0.0	46.2	46.4	.2
20000 (30000)	96.7	98.3	1.5	0.0	0.0	0.0	96.7	98.3	1.5
30000 (50000)	232.2	238.4	6.2	0.0	0.0	0.0	232.2	238.4	6.2
50000 (100000)	156.2	162.0	5.8	0.0	0.0	0.0	156.2	162.0	5.8
100000 (200000)	68.4	69.0	.6	0.0	0.0	0.0	68.4	69.0	.6
200000 (*****)	52.4	52.7	.3	0.0	0.0	0.0	52.4	52.7	.3
TOTALS	597.3	712.1	114.9	-4.4	-4.4	.0	592.9	707.7	114.9

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH CHANGED TAX TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	570.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1031.	.013	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4340.	.098	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	14029.	1.129	0.	0.000
30000 (50000	0.	0.000	31.	.003	0.	0.000	26250.	5.491	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	13535.	5.918	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1738.	.544	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	414.	.278	0.	0.000
ITEMIZE. Total	0.	0.000	31.	.003	0.	0.000	61917.	13.372	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	512.	.001	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1441.	.053	0.	0.000
10000 (15000	0.	0.000	327.	.013	0.	0.000	6425.	.173	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2723.	.129	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	4756.	.417	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	4412.	.725	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	763.	.212	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	34.	.020	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	13.	.020	0.	0.000
NON-ITEMIZE. Total	0.	0.000	327.	.013	0.	0.000	21089.	1.510	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	512.	.001	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2012.	.053	0.	0.000
10000 (15000	0.	0.000	327.	.013	0.	0.000	7456.	.125	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7062.	.208	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	18785.	1.546	0.	0.000
30000 (50000	0.	0.000	31.	.003	0.	0.000	30672.	6.216	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	14304.	5.830	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1772.	.564	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	432.	.278	0.	0.000
ALL RETURNS. Total	0.	0.000	358.	.016	0.	0.000	83006.	14.882	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	5.9	5.9	-76.3	-76.3	0.0	56.1	56.1	0.0
5000 (10000	219	50.5	41.9	41.9	361.8	361.8	0.0	256.8	256.8	0.0
10000 (15000	164	46.5	40.4	40.4	550.9	550.9	0.0	376.0	376.0	0.0
15000 (20000	118	35.0	31.0	31.0	586.0	586.0	0.0	443.8	443.8	0.0
20000 (30000	202	52.9	49.1	49.1	1217.5	1217.7	.1	880.6	880.8	.1
30000 (50000	245	60.7	59.0	59.0	2108.7	2111.4	2.7	1716.0	1718.7	2.7
50000 (100000	162	18.9	18.9	18.9	1029.9	1039.6	9.7	848.5	858.3	9.8
100000 (200000	129	3.1	3.1	3.1	319.8	322.2	2.4	267.5	269.8	2.4
200000 (*****	112	.7	.7	.7	139.2	140.0	.8	113.9	114.7	.8
TOTALS	1699	321.5	250.0	250.0	6237.6	6253.3	15.7	4959.1	4975.0	15.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.370	2.370	0.000	0.000	0.000	0.000
5000 (10000	2.7	2.7	6.1	6.1	2.815	2.815	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.279	1.279
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	.368	.368
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	5.183	5.139
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.346	14.192
200000 (*****	.6	.6	0.0	0.0	.033	.033	0.000	0.000	19.325	19.237
TOTALS	146.3	146.3	13.5	13.5	5.612	5.612	0.000	0.000	41.100	40.815

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	0.0	-2.4	-2.4	0.0	-1.8	-1.8	0.0
5000 (10000	15.1	15.1	0.0	-1.9	-1.9	0.0	13.2	13.2	0.0
10000 (15000	29.8	29.8	0.0	-.1	-.1	0.0	29.7	29.7	0.0
15000 (20000	46.4	46.4	0.0	0.0	0.0	0.0	46.4	46.4	0.0
20000 (30000	98.3	98.3	.0	0.0	0.0	0.0	98.3	98.3	.0
30000 (50000	238.4	239.1	.7	0.0	0.0	0.0	238.4	239.1	.7
50000 (100000	162.0	165.5	3.5	0.0	0.0	0.0	162.0	165.5	3.5
100000 (200000	69.0	69.8	.8	0.0	0.0	0.0	69.0	69.8	.8
200000 (*****	52.7	53.0	.3	0.0	0.0	0.0	52.7	53.0	.3
TOTALS	712.1	717.4	5.3	-4.4	-4.4	0.0	707.7	713.1	5.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Data for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	89.	.004	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	2296.	.715	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3903.	3.466	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	962.	.790	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	289.	.289	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	7539.	5.264	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	200.	.034	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	125.	.012	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	333.	.049	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	289.	.038	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	2422.	.727	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3903.	3.466	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	962.	.790	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	297.	.292	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	7872.	5.313	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	5.9	5.9	-76.3	-79.7	-3.4	56.1	56.0	-.1
5000 (10000	219	50.5	41.3	41.3	361.8	361.6	-.2	256.8	256.7	-.1
10000 (15000	164	46.5	40.4	40.4	550.9	550.4	-.4	376.0	375.7	-.3
15000 (20000	118	35.0	31.0	31.0	586.0	585.5	-.6	443.8	443.3	-.5
20000 (30000	202	52.9	49.1	49.1	1217.7	1215.3	-2.3	880.8	879.1	-1.7
30000 (50000	245	60.7	59.0	58.9	2111.4	2109.8	-1.6	1718.7	1717.2	-1.5
50000 (100000	162	18.9	18.9	18.9	1039.6	1038.2	-1.4	858.3	857.1	-1.2
100000 (200000	129	3.1	3.1	3.1	322.2	321.5	-.7	269.8	269.2	-.7
200000 (*****	112	.7	.7	.7	140.0	139.1	-.9	114.7	114.0	-.7
TOTALS	1699	321.5	250.0	250.0	6253.3	6241.8	-11.5	4975.0	4968.3	-6.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.370	2.371	0.000	0.000
5000 (10000	2.7	2.7	6.1	6.1	2.815	2.815	0.000	0.000
10000 (15000	18.3	18.3	1.9	1.9	.393	.393	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	1.279
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	.968
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	5.129
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	14.132
200000 (*****	.6	.6	0.0	0.0	.033	.033	0.000	19.237
TOTALS	146.3	146.3	13.5	13.5	5.612	5.614	0.000	40.815

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	-.0	-2.4	-2.4	-.0	-1.8	-1.8	-.0
5000 (10000	15.1	15.1	-.0	-1.9	-1.9	-.0	13.2	13.2	-.0
10000 (15000	29.8	29.8	-.0	-.1	-.1	0.0	29.7	29.7	-.0
15000 (20000	46.4	46.3	-.0	0.0	0.0	0.0	46.4	46.3	-.0
20000 (30000	98.3	98.0	-.4	0.0	0.0	0.0	98.3	98.0	-.4
30000 (50000	239.1	238.8	-.3	0.0	0.0	0.0	239.1	238.8	-.3
50000 (100000	165.5	165.0	-.4	0.0	0.0	0.0	165.5	165.0	-.4
100000 (200000	69.8	69.6	-.2	0.0	0.0	0.0	69.8	69.6	-.2
200000 (*****	53.0	52.7	-.3	0.0	0.0	0.0	53.0	52.7	-.3
TOTALS	717.4	715.8	-1.7	-4.4	-4.4	-.0	713.1	711.4	-1.7

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	581.	-0.004	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	944.	-0.007	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1112.	-0.027	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	10982.	-0.278	0.	0.000	0.	0.000
30000 (50000	31.	-0.003	0.	0.000	9606.	-0.242	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	6906.	-0.391	13.	0.001	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2436.	-0.236	33.	0.004	0.	0.000
200000 (*****	0.	0.000	0.	0.000	459.	-0.208	0.	0.000	0.	0.000
ITEMIZE. Total	31.	-0.003	0.	0.000	32947.	-1.393	47.	0.006	0.	0.000
***** (5000	0.	0.000	0.	0.000	521.	-0.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1727.	-0.008	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2999.	-0.022	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2570.	-0.016	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3540.	-0.084	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1816.	-0.070	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	391.	-0.056	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	34.	-0.005	3.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	99.	-0.044	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	13697.	-0.308	3.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	521.	-0.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	2228.	-0.012	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3943.	-0.030	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3683.	-0.043	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	14522.	-0.362	0.	0.000	0.	0.000
30000 (50000	31.	-0.003	0.	0.000	11423.	-0.312	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	7297.	-0.447	13.	0.001	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2469.	-0.241	37.	0.005	0.	0.000
200000 (*****	0.	0.000	0.	0.000	558.	-0.252	0.	0.000	0.	0.000
ALL RETURNS. Total	31.	-0.003	0.	0.000	46644.	-1.701	50.	0.006	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

Data for: FEDERAL FILERS ONLY

LIMIT PASSIVE LOSSES

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	5.9	6.0	-79.7	-49.8	29.9	56.0	57.6	1.7
5000 (10000	219	50.5	41.3	41.9	361.6	361.6	0.0	256.7	256.7	0.0
10000 (15000	164	46.5	40.4	40.4	350.4	351.2	.8	375.7	376.5	.8
15000 (20000	118	35.0	31.0	31.0	585.5	585.5	0.0	443.3	443.3	0.0
20000 (30000	202	52.9	49.1	49.2	1215.3	1226.6	11.2	879.1	888.5	9.4
30000 (50000	245	60.7	58.9	59.0	2109.8	2112.8	3.0	1717.2	1720.0	2.8
50000 (100000	162	18.9	18.9	18.9	1038.2	1046.7	8.4	857.1	859.7	2.6
100000 (200000	129	3.1	3.1	3.1	321.5	324.5	3.0	269.2	271.8	2.6
200000 (*****	112	.7	.7	.7	139.1	147.5	8.3	114.0	119.0	4.9
TOTALS	1699	321.5	250.0	250.2	6241.8	6306.5	64.7	4963.3	4993.0	29.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	0.000	1.659
5000 (10000	2.7	2.7	6.1	6.1	2.815	2.815	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000	14.3	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.151	1.776
30000 (50000	49.4	49.4	0.0	0.0	0.000	0.000	0.000	0.000	.958	1.157
50000 (100000	17.7	17.7	0.0	0.0	0.000	0.000	0.000	0.000	5.091	6.267
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.214	14.227
200000 (*****	.5	.6	0.0	0.0	.033	.000	0.000	0.000	19.267	19.625
TOTALS	146.3	146.3	13.5	13.5	5.614	5.381	0.000	0.000	40.681	44.711

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	2.5	2.0	-2.4	-2.4	0.0	-1.8	.1	2.0
5000 (10000	15.1	15.1	0.0	-1.9	-1.9	0.0	13.2	13.2	0.0
10000 (15000	29.8	29.8	.0	-.1	-.1	0.0	29.7	29.7	.0
15000 (20000	46.3	46.3	0.0	0.0	0.0	0.0	46.3	46.3	0.0
20000 (30000	98.0	99.9	1.9	0.0	0.0	0.0	98.0	99.9	1.9
30000 (50000	238.8	239.6	.7	0.0	0.0	0.0	238.8	239.6	.7
50000 (100000	165.0	167.0	2.0	0.0	0.0	0.0	165.0	167.0	2.0
100000 (200000	69.6	70.6	1.0	0.0	0.0	0.0	69.6	70.6	1.0
200000 (*****	52.7	54.8	2.1	0.0	0.0	0.0	52.7	54.8	2.1
TOTALS	715.8	725.5	9.7	-4.4	-4.4	0.0	711.4	721.1	9.7

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
+++++++ (5000	0.	0.000	64.	1.275	0.	0.000	64.	1.275	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	63.	.199	0.	0.000	237.	1.940	0.	0.000
30000 (50000	0.	0.000	31.	.199	0.	0.000	770.	.729	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	743.	.795	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	439.	.942	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	0.	0.000	197.	.889	0.	0.000
ITEMIZE. Total	0.	0.000	159.	1.673	0.	0.000	2450.	6.570	0.	0.000
+++++++ (5000	0.	0.000	27.	.710	0.	0.000	27.	.710	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	228.	.028	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	98.	.003	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	205.	1.174	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	4.	.073	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	0.	0.000	70.	1.164	0.	0.000
NON-ITEMIZE. Total	0.	0.000	27.	.710	0.	0.000	632.	3.152	0.	0.000
+++++++ (5000	0.	0.000	92.	1.985	0.	0.000	92.	1.985	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	228.	.028	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	63.	.199	0.	0.000	335.	1.943	0.	0.000
30000 (50000	0.	0.000	31.	.199	0.	0.000	770.	.729	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	948.	1.969	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	443.	1.015	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	0.	0.000	267.	2.053	0.	0.000
ALL RETURNS. Total	0.	0.000	186.	2.383	0.	0.000	3082.	9.723	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONS

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	6.0	7.0	-49.8	-47.4	2.4	57.6	59.2	1.6
5000 (10000	219	50.5	41.9	41.9	361.6	365.6	4.0	256.7	260.8	4.1
10000 (15000	164	46.5	40.4	40.4	551.2	565.5	14.3	376.5	382.5	6.0
15000 (20000	118	35.0	31.0	31.0	585.5	603.4	18.0	443.3	452.2	8.9
20000 (30000	202	52.9	49.2	49.2	1226.6	1249.2	22.6	888.5	904.1	15.7
30000 (50000	245	60.7	59.0	59.0	2112.8	2133.3	20.4	1720.0	1738.1	18.1
50000 (100000	162	18.9	18.9	18.9	1046.7	1064.3	17.7	859.7	869.9	10.2
100000 (200000	129	3.1	3.1	3.1	324.5	326.4	1.9	271.8	273.4	1.6
200000 (*****	112	.7	.7	.7	147.5	148.1	.6	119.0	120.4	1.4
TOTALS	1699	321.5	250.2	251.1	6306.5	6408.4	101.9	4993.0	5060.5	67.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.659	1.643
5000 (10000	2.7	2.7	6.1	6.1	2.815	2.815	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000	14.3	15.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	35.4	0.0	0.0	0.000	0.000	0.000	0.000	1.776	1.748
30000 (50000	49.4	47.9	0.0	0.0	0.000	0.000	0.000	0.000	1.157	1.157
50000 (100000	17.7	17.8	0.0	0.0	0.000	0.000	0.000	0.000	6.267	6.946
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.227	14.204
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.626	19.392
TOTALS	146.3	146.1	13.5	13.5	5.581	5.581	0.000	0.000	44.711	45.089

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.5	2.5	.1	-2.4	-2.4	0.0	.1	.2	.1
5000 (10000	15.1	15.7	.6	-1.9	-1.9	0.0	13.2	13.8	.6
10000 (15000	29.8	30.5	.7	-1.1	-1.1	0.0	29.7	30.4	.7
15000 (20000	46.3	47.7	1.4	0.0	0.0	0.0	46.3	47.7	1.4
20000 (30000	99.9	102.7	2.8	0.0	0.0	0.0	99.9	102.7	2.8
30000 (50000	239.6	243.8	4.2	0.0	0.0	0.0	239.6	243.8	4.2
50000 (100000	167.0	171.0	4.0	0.0	0.0	0.0	167.0	171.0	4.0
100000 (200000	70.6	71.2	.6	0.0	0.0	0.0	70.6	71.2	.6
200000 (*****	54.8	55.2	.4	0.0	0.0	0.0	54.8	55.2	.4
TOTALS	725.5	740.4	14.9	-4.4	-4.4	0.0	721.1	736.0	14.9

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7

Data for: ALL RETURNS

EMPLOYEE, MOVING, & MISC DEDUCTIONS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	384.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	384.	.010	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12220.	.386	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9976.	.333	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	30212.	1.836	703.	.080
30000 (50000	0.	0.000	0.	0.000	0.	0.000	41082.	3.940	1943.	.247
50000 (100000	0.	0.000	0.	0.000	0.	0.000	16253.	3.929	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1719.	.579	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	319.	.425	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	112549.	11.439	2652.	.327
***** (5000	0.	0.000	942.	.065	0.	0.000	1024.	.082	9.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3278.	.624	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1111.	.321	77.	.036
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2689.	1.071	1247.	.824
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2545.	.961	730.	.493
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1086.	.297	406.	.127
50000 (100000	0.	0.000	0.	0.000	0.	0.000	88.	.118	21.	.057
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	4.	.002	0.	0.000
NON-ITEMIZE, Total	0.	0.000	942.	.065	0.	0.000	11924.	3.476	2490.	1.536
***** (5000	0.	0.000	942.	.065	0.	0.000	1408.	.082	9.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3663.	.634	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13331.	.707	77.	.036
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12664.	1.404	1247.	.824
20000 (30000	0.	0.000	0.	0.000	0.	0.000	32857.	2.797	1439.	.573
30000 (50000	0.	0.000	0.	0.000	0.	0.000	42167.	4.237	2350.	.375
50000 (100000	0.	0.000	0.	0.000	0.	0.000	16342.	4.047	21.	.057
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1719.	.579	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	322.	.428	0.	0.000
ALL RETURNS, Total	0.	0.000	942.	.065	0.	0.000	124474.	14.915	5142.	1.864

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 7

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #8
LIMIT NON-BUS INTEREST DEDUCTIONS

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	7.0	7.0	-47.4	-47.5	-.1	59.2	59.3	.1
5000 (10000	219	50.5	41.9	41.9	365.6	365.6	-.0	250.8	251.3	.5
10000 (15000	164	46.5	40.4	40.4	565.5	565.2	-.3	382.5	384.0	1.5
15000 (20000	118	35.0	31.0	31.0	603.4	603.1	-.3	452.2	457.3	5.1
20000 (30000	202	52.9	49.2	49.2	1249.2	1247.8	-1.4	904.1	916.1	12.0
30000 (50000	245	60.7	59.0	59.0	2133.3	2131.0	-2.3	1738.1	1757.5	19.4
50000 (100000	162	18.9	18.9	18.9	1064.3	1063.8	-.5	869.9	878.8	8.7
100000 (200000	129	3.1	3.1	3.1	326.4	326.2	-.2	273.4	274.8	1.4
200000 (*****	112	.7	.7	.7	148.1	148.0	-.1	120.4	121.0	.6
TOTALS	1699	321.5	251.1	251.1	6408.4	6403.2	-5.3	5060.5	5109.9	49.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.643	1.627
5000 (10000	2.7	2.7	6.1	6.1	2.815	2.816	0.000	0.000	0.000	0.000
10000 (15000	18.3	18.3	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000	15.5	14.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	34.3	0.0	0.0	0.000	0.000	0.000	0.000	1.748	1.646
30000 (50000	47.9	45.7	0.0	0.0	0.000	0.000	0.000	0.000	1.157	1.154
50000 (100000	17.8	17.8	0.0	0.0	0.000	0.000	0.000	0.000	6.946	6.817
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.204	14.120
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.392	19.286
TOTALS	146.1	142.0	13.5	13.5	5.581	5.582	0.000	0.000	45.089	44.649

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.6	2.6	.0	-2.4	-2.4	0.0	.2	.2	.0
5000 (10000	15.7	15.7	.0	-1.9	-1.9	-.0	13.8	13.8	.0
10000 (15000	30.5	30.7	.1	-.1	-.1	0.0	30.4	30.6	.1
15000 (20000	47.7	48.4	.6	0.0	0.0	0.0	47.7	48.4	.6
20000 (30000	102.7	104.4	1.7	0.0	0.0	0.0	102.7	104.4	1.7
30000 (50000	243.8	248.3	4.5	0.0	0.0	0.0	243.8	248.3	4.5
50000 (100000	171.0	173.5	2.4	0.0	0.0	0.0	171.0	173.5	2.4
100000 (200000	71.2	71.6	.4	0.0	0.0	0.0	71.2	71.6	.4
200000 (*****	55.2	55.4	.2	0.0	0.0	0.0	55.2	55.4	.2
TOTALS	740.4	750.5	10.1	-4.4	-4.4	-.0	736.0	746.1	10.1



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 7

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #8
LIMIT NON-BUS INTEREST DEDUCTIONS

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
					NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)		
+++++++ (5000	0.	0.000	0.	0.000	24.	-.006	40.	.016	0.	0.000
5000 (10000	0.	0.000	0.	0.000	570.	-.001	885.	.014	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4038.	.148	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9261.	.646	732.	.033
20000 (30000	0.	0.000	2.	.001	230.	-.025	25504.	1.699	1107.	.018
30000 (50000	0.	0.000	0.	0.000	31.	-.003	40629.	4.531	2216.	.479
50000 (100000	0.	0.000	0.	0.000	268.	-.019	15132.	2.461	0.	0.000
100000 (200000	0.	0.000	0.	0.000	82.	-.008	1833.	.410	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	1.	-.000	490.	.226	0.	0.000
ITEMIZE, Total	0.	0.000	2.	.001	1206.	-.062	97813.	10.152	4056.	.530
+++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	384.	-.003	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1158.	-.017	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	1541.	-.019	0.	0.000	0.	0.000
+++++++ (5000	0.	0.000	0.	0.000	24.	-.006	40.	.016	0.	0.000
5000 (10000	0.	0.000	0.	0.000	570.	-.001	885.	.014	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4038.	.148	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9261.	.646	732.	.033
20000 (30000	0.	0.000	2.	.001	613.	-.028	25504.	1.699	1107.	.018
30000 (50000	0.	0.000	0.	0.000	1189.	-.020	40629.	4.531	2216.	.479
50000 (100000	0.	0.000	0.	0.000	268.	-.019	15132.	2.461	0.	0.000
100000 (200000	0.	0.000	0.	0.000	82.	-.008	1833.	.410	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	1.	-.000	490.	.226	0.	0.000
ALL RETURNS, Total	0.	0.000	2.	.001	2748.	-.082	97813.	10.152	4056.	.530

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

Data for: FEDERAL FILERS ONLY

INCREASED FLOOR UNDER MEDICAL DEDUCT

1287 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	59.3	.0
5000 (10000	219	50.5	41.9	41.9	365.6	365.6	0.0	261.3	261.4	.1
10000 (15000	164	46.5	40.4	40.4	565.2	565.2	0.0	304.0	307.3	3.4
15000 (20000	118	35.0	31.0	31.0	603.1	603.1	0.0	457.3	461.4	4.2
20000 (30000	202	52.9	49.2	49.2	1247.8	1247.8	0.0	916.1	924.9	8.7
30000 (50000	245	60.7	59.0	59.0	2131.0	2131.0	0.0	1757.5	1763.7	6.3
50000 (100000	162	18.9	18.9	18.9	1063.8	1063.8	0.0	878.6	880.6	2.0
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	274.8	275.1	.3
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	121.0	121.1	.1
TOTALS	1699	321.5	251.1	251.1	6403.2	6403.2	0.0	5109.9	5134.9	25.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.627	1.636
5000 (10000	2.7	2.7	6.1	6.1	2.816	2.816	0.000	0.000	0.000	0.000
10000 (15000	18.3	16.2	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000	14.8	14.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.3	32.9	0.0	0.0	0.000	0.000	0.000	0.000	1.646	1.646
30000 (50000	45.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000	1.154	1.154
50000 (100000	17.8	17.8	0.0	0.0	0.000	0.000	0.000	0.000	6.817	6.781
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.120	14.114
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.286	19.274
TOTALS	142.0	136.6	13.5	13.5	5.582	5.582	0.000	0.000	44.649	44.604

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X \$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.6	2.6	.0	-2.4	-2.4	0.0	.2	.2	.0
5000 (10000	15.7	15.7	.0	-1.9	-1.9	0.0	13.8	13.8	.0
10000 (15000	30.7	31.0	.4	-.1	-.1	0.0	30.6	30.9	.4
15000 (20000	48.4	48.9	.6	0.0	0.0	0.0	48.4	48.9	.6
20000 (30000	104.4	105.8	1.4	0.0	0.0	0.0	104.4	105.8	1.4
30000 (50000	248.3	249.6	1.3	0.0	0.0	0.0	248.3	249.6	1.3
50000 (100000	173.5	174.1	.7	0.0	0.0	0.0	173.5	174.1	.7
100000 (200000	71.6	71.6	.1	0.0	0.0	0.0	71.6	71.6	.1
200000 (*****	55.4	55.4	.0	0.0	0.0	0.0	55.4	55.4	.0
TOTALS	750.5	754.9	4.4	-4.4	-4.4	0.0	746.1	750.5	4.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 8

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCT

Data for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
+++++++ (5000	0.	0.000	0.	0.000	0.	0.000	24.	.009	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	501.	.011	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	10300.	.351	2110.	.068
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8781.	.565	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	17490.	1.407	1395.	.100
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12922.	1.286	1981.	.230
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2144.	.676	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	234.	.088	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	0.	0.000	33.	.011	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	52429.	4.405	5486.	.397
+++++++ (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
+++++++ (5000	0.	0.000	0.	0.000	0.	0.000	24.	.009	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	501.	.011	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	10300.	.351	2110.	.068
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8781.	.565	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	17490.	1.407	1395.	.100
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12922.	1.286	1981.	.230
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2144.	.676	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	234.	.088	0.	0.000
200000 (+++++++	0.	0.000	0.	0.000	0.	0.000	33.	.011	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	52429.	4.405	5486.	.397

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 9

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE \$ MIL)
***** (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	59.3	0.0
5000 (10000	219	50.5	41.9	41.9	365.6	365.6	0.0	261.4	261.4	0.0
10000 (15000	164	46.5	40.4	40.4	565.2	565.2	0.0	387.3	387.3	0.0
15000 (20000	118	35.0	31.0	31.0	603.1	603.1	0.0	461.4	461.4	0.0
20000 (30000	202	52.9	49.2	49.2	1247.8	1247.8	0.0	924.9	924.9	0.0
30000 (50000	245	60.7	59.0	59.0	2131.0	2131.0	0.0	1763.7	1763.7	0.0
50000 (100000	162	18.3	18.3	18.3	1063.8	1063.8	0.0	880.6	880.6	0.0
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	275.1	275.1	0.0
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	121.1	121.1	0.0
TOTALS	1699	321.5	251.1	251.1	6403.2	6403.2	0.0	5134.9	5134.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.636	1.636
5000 (10000	2.7	2.7	6.1	6.1	2.815	2.815	0.000	0.000	0.000	0.000
10000 (15000	16.2	16.2	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000	14.8	14.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	32.9	32.9	0.0	0.0	0.000	0.000	0.000	0.000	1.646	1.646
30000 (50000	43.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000	1.154	1.154
50000 (100000	17.8	17.8	0.0	0.0	0.000	0.000	0.000	0.000	6.781	6.781
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.114	14.114
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.274	19.274
TOTALS	136.6	136.6	13.5	13.5	5.582	5.582	0.000	0.000	44.504	44.504

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.6	2.6	0.0	-2.4	-2.4	0.0	.2	.2	0.0
5000 (10000	15.7	15.7	0.0	-1.9	-1.9	0.0	13.8	13.8	0.0
10000 (15000	31.0	31.0	0.0	-.1	-.1	0.0	30.9	30.9	0.0
15000 (20000	48.9	48.9	0.0	0.0	0.0	0.0	48.9	48.9	0.0
20000 (30000	105.8	105.8	0.0	0.0	0.0	0.0	105.8	105.8	0.0
30000 (50000	249.6	249.6	0.0	0.0	0.0	0.0	249.6	249.6	0.0
50000 (100000	174.1	174.1	0.0	0.0	0.0	0.0	174.1	174.1	0.0
100000 (200000	71.6	71.6	0.0	0.0	0.0	0.0	71.6	71.6	0.0
200000 (*****	55.4	55.4	0.0	0.0	0.0	0.0	55.4	55.4	0.0
TOTALS	754.9	754.9	0.0	-4.4	-4.4	0.0	750.5	750.5	0.0

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

Data for: FEDERAL FILERS ONLY

REPEAL ITC

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	59.3	0.0
5000 (10000	219	50.5	41.9	42.1	365.5	365.6	0.0	251.4	251.4	0.0
10000 (15000	164	46.5	40.4	41.0	565.2	565.2	0.0	387.3	387.3	0.0
15000 (20000	118	35.0	31.0	32.2	603.1	603.1	0.0	461.4	461.4	0.0
20000 (30000	202	52.9	49.2	50.9	1247.3	1247.8	0.0	924.9	924.9	0.0
30000 (50000	245	60.7	59.0	60.6	2131.0	2131.0	0.0	1763.7	1763.7	0.0
50000 (100000	162	18.9	18.9	18.9	1063.8	1063.8	0.0	880.6	880.6	0.0
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	275.1	275.1	0.0
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	121.1	121.1	0.0
TOTALS	1699	321.5	251.1	256.5	6403.2	6403.2	0.0	5134.9	5134.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.4	2.371	2.371	0.000	0.000	1.636	1.636
5000 (10000	2.7	2.7	6.1	6.1	2.816	2.816	0.000	0.000	0.000	0.000
10000 (15000	16.2	16.2	1.9	1.9	.393	.393	0.000	0.000	0.000	0.000
15000 (20000	14.8	14.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	32.9	32.9	0.0	0.0	0.000	0.000	0.000	0.000	1.546	1.546
30000 (50000	43.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000	1.154	.522
50000 (100000	17.8	17.8	0.0	0.0	0.000	0.000	0.000	0.000	6.761	6.136
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	14.114	3.768
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.274	17.559
TOTALS	136.6	136.6	13.5	13.5	5.582	5.582	0.000	0.000	44.804	37.153

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.6	2.7	.1	-2.4	-2.4	0.0	.2	.3	.1
5000 (10000	15.7	15.8	.1	-1.9	-1.9	0.0	13.8	13.9	.1
10000 (15000	31.0	31.4	.4	-.1	-.1	0.0	30.9	31.3	.4
15000 (20000	48.9	49.5	.5	0.0	0.0	0.0	48.9	49.5	.5
20000 (30000	105.8	109.1	3.3	0.0	0.0	0.0	105.8	109.1	3.3
30000 (50000	249.6	255.0	5.4	0.0	0.0	0.0	249.6	255.0	5.4
50000 (100000	174.1	177.4	3.3	0.0	0.0	0.0	174.1	177.4	3.3
100000 (200000	71.6	73.5	1.9	0.0	0.0	0.0	71.6	73.5	1.9
200000 (*****	55.4	56.0	.5	0.0	0.0	0.0	55.4	56.0	.5
TOTALS	754.9	770.3	15.4	-4.4	-4.4	0.0	750.5	765.9	15.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 10

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #11
REPEAL ITCData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	156.	.058	0.	0.000	600.	.286	0.	0.000
15000 (20000	0.	0.000	1229.	.234	0.	0.000	2051.	.320	0.	0.000
20000 (30000	0.	0.000	936.	.576	0.	0.000	3320.	1.483	0.	0.000
30000 (50000	0.	0.000	1583.	2.692	0.	0.000	5407.	4.563	0.	0.000
50000 (100000	0.	0.000	1.	.001	0.	0.000	2685.	3.209	0.	0.000
100000 (200000	0.	0.000	2.	.004	0.	0.000	958.	1.898	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	209.	.535	0.	0.000
ITEMIZE, Total	0.	0.000	3906.	3.565	0.	0.000	15231.	12.215	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	942.	.090	0.	0.000
5000 (10000	0.	0.000	230.	.067	0.	0.000	230.	.067	0.	0.000
10000 (15000	0.	0.000	432.	.053	0.	0.000	951.	.183	0.	0.000
15000 (20000	0.	0.000	2.	.000	0.	0.000	488.	.192	0.	0.000
20000 (30000	0.	0.000	795.	.556	0.	0.000	2456.	1.804	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	976.	.802	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	132.	.087	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	1459.	.676	0.	0.000	6174.	3.225	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	942.	.090	0.	0.000
5000 (10000	0.	0.000	230.	.067	0.	0.000	230.	.067	0.	0.000
10000 (15000	0.	0.000	588.	.111	0.	0.000	1551.	.390	0.	0.000
15000 (20000	0.	0.000	1231.	.235	0.	0.000	2539.	.512	0.	0.000
20000 (30000	0.	0.000	1731.	1.132	0.	0.000	5776.	3.287	0.	0.000
30000 (50000	0.	0.000	1583.	2.692	0.	0.000	6383.	5.365	0.	0.000
50000 (100000	0.	0.000	1.	.001	0.	0.000	2817.	3.296	0.	0.000
100000 (200000	0.	0.000	2.	.004	0.	0.000	958.	1.898	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	209.	.535	0.	0.000
ALL RETURNS, Total	0.	0.000	5366.	4.241	0.	0.000	21405.	15.440	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	59.3	0.0
5000 (10000	219	50.5	42.1	39.8	365.6	365.6	0.0	261.4	261.4	0.0
10000 (15000	164	46.5	41.0	36.2	565.2	565.2	0.0	387.3	387.3	0.0
15000 (20000	118	35.0	32.2	32.2	603.1	603.1	0.0	461.4	461.4	0.0
20000 (30000	202	52.9	50.9	50.9	1247.8	1247.8	0.0	924.9	924.9	0.0
30000 (50000	245	60.7	60.6	60.6	2131.0	2131.0	0.0	1763.7	1763.7	0.0
50000 (100000	162	18.9	18.9	18.9	1063.8	1063.8	0.0	680.6	680.6	0.0
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	275.1	275.1	0.0
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	121.1	121.1	0.0
TOTALS	1699	321.5	256.5	249.3	6403.2	6403.2	0.0	5134.9	5134.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.9	2.371	3.404	0.000	0.000	1.536	1.536
5000 (10000	2.7	2.7	6.1	8.5	2.816	5.900	0.000	0.000	0.000	0.000
10000 (15000	16.2	16.2	1.9	6.8	.393	4.101	0.000	0.000	0.000	0.000
15000 (20000	14.8	14.8	0.0	0.0	0.000	.000	0.000	0.000	0.000	0.000
20000 (30000	32.9	32.9	0.0	0.0	0.000	0.000	0.000	0.000	1.546	1.546
30000 (50000	43.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000	.522	.522
50000 (100000	17.8	17.8	0.0	0.0	0.000	.001	0.000	0.000	6.133	6.133
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	9.768	9.768
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	17.559	17.559
TOTALS	136.6	136.6	13.5	21.1	5.582	13.307	0.000	0.000	37.138	37.138

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.7	2.7	0.0	-2.4	-3.4	-1.0	.3	-7	-1.0
5000 (10000	15.8	15.4	-.4	-1.9	-4.5	-2.6	13.9	10.9	-3.0
10000 (15000	31.4	29.8	-1.6	-.1	-2.2	-2.1	31.3	27.6	-3.7
15000 (20000	49.5	49.5	-.0	0.0	0.0	0.0	49.5	49.5	-.0
20000 (30000	109.1	109.1	0.0	0.0	0.0	0.0	109.1	109.1	0.0
30000 (50000	255.0	255.0	0.0	0.0	0.0	0.0	255.0	255.0	0.0
50000 (100000	177.4	177.4	-.0	0.0	0.0	0.0	177.4	177.4	-.0
100000 (200000	73.5	73.5	-.0	0.0	0.0	0.0	73.5	73.5	-.0
200000 (*****	56.0	56.0	-.0	0.0	0.0	0.0	56.0	56.0	-.0
TOTALS	770.3	768.3	-2.0	-4.4	-10.1	-5.7	765.9	758.2	-7.7



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 11

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDIT

Data for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	389.	-0.242	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1122.	-0.439	0.	0.000	0.	0.000
10000 (15000	209.	-0.256	0.	0.000	5158.	-1.081	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	209.	-0.256	0.	0.000	6588.	-1.562	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	5552.	-0.991	0.	0.000	0.	0.000
5000 (10000	2320.	-0.919	0.	0.000	8273.	-2.544	0.	0.000	0.	0.000
10000 (15000	4613.	-1.981	0.	0.000	7443.	-2.627	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2.	-0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	184.	-0.201	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1.	-0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	3.	-0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	6933.	-2.821	0.	0.000	21459.	-6.164	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	5861.	-1.033	0.	0.000	0.	0.000
5000 (10000	2320.	-0.919	0.	0.000	9395.	-2.984	0.	0.000	0.	0.000
10000 (15000	4822.	-1.957	0.	0.000	12520.	-3.708	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2.	-0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	184.	-0.201	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1.	-0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	3.	-0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	7142.	-2.876	0.	0.000	29047.	-7.726	0.	0.000	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	7.0	7.0	-47.5	-47.5	0.0	59.3	59.3	0.0
5000 (10000	219	50.5	39.8	39.8	365.6	365.6	0.0	261.4	261.4	0.0
10000 (15000	164	46.5	36.2	36.2	365.2	365.2	0.0	387.3	387.3	0.0
15000 (20000	118	35.0	32.2	32.2	603.1	603.1	0.0	461.4	461.4	0.0
20000 (30000	202	52.9	50.9	50.9	1247.8	1247.8	0.0	924.9	924.9	0.0
30000 (50000	245	60.7	60.6	60.6	2131.0	2131.0	0.0	1763.7	1763.7	0.0
50000 (100000	162	18.9	18.9	18.9	1063.8	1063.8	0.0	880.6	880.6	0.0
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	275.1	275.1	0.0
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	121.1	121.1	0.0
TOTALS	1699	321.5	249.3	249.3	6403.2	6403.2	0.0	5134.9	5134.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.9	5.9	3.404	3.404	0.000	0.000
5000 (10000	2.7	2.7	9.5	8.5	5.800	5.800	0.000	0.000
10000 (15000	16.2	16.2	6.8	6.8	4.101	4.101	0.000	0.000
15000 (20000	14.8	14.8	0.0	0.0	.000	.000	0.000	0.000
20000 (30000	32.9	32.9	0.0	0.0	0.000	0.000	0.000	0.000
30000 (50000	43.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000
50000 (100000	17.8	17.8	0.0	0.0	.001	.001	0.000	0.000
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000
TOTALS	136.6	136.6	21.1	21.1	13.307	13.307	0.000	0.000

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.7	2.7	.0	-3.4	-3.4	0.0	-0.7	-0.7	.0
5000 (10000	15.4	15.4	.0	-4.5	-4.5	0.0	10.9	10.9	.0
10000 (15000	29.8	30.0	.3	-2.2	-2.2	0.0	27.6	27.8	.2
15000 (20000	49.5	49.6	.1	0.0	0.0	0.0	49.5	49.6	.1
20000 (30000	109.1	109.1	.0	0.0	0.0	0.0	109.1	109.1	.0
30000 (50000	255.0	255.4	.4	0.0	0.0	0.0	255.0	255.4	.4
50000 (100000	177.4	177.7	.3	0.0	0.0	0.0	177.4	177.7	.3
100000 (200000	73.5	73.6	.0	0.0	0.0	0.0	73.5	73.6	.0
200000 (*****	56.0	56.0	.0	0.0	0.0	0.0	56.0	56.0	.0
TOTALS	768.3	769.5	1.2	-10.1	-10.1	0.0	758.2	759.4	1.2



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 12

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #13

Data for: ALL RETURNS

REPEAL POLITICAL CONTRIBUTION CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2283.	.075	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4729.	.114	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	583.	.016	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3863.	.313	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3181.	.265	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	269.	.032	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	160.	.019	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	15167.	.835	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	85.	.207	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	715.	.016	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3211.	.198	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	840.	.021	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	341.	.014	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3065.	.086	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	59.	.001	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	8316.	.343	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	85.	.207	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	715.	.016	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5493.	.274	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5569.	.135	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1024.	.231	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	6928.	.399	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3240.	.256	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	269.	.032	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	160.	.019	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	23482.	1.178	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

Data for: FEDERAL FILERS ONLY

MODIFY EXEMPTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	7.0	13.0	-47.5	-47.5	0.0	59.3	72.9	13.6
5000 (10000	219	50.5	39.8	36.9	365.6	365.6	0.0	261.4	244.5	-16.9
10000 (15000	154	46.5	36.2	33.2	565.2	565.2	0.0	337.3	341.5	4.2
15000 (20000	118	35.0	32.2	30.2	603.1	603.1	0.0	461.4	421.3	-40.1
20000 (30000	202	52.9	50.9	50.5	1247.8	1247.8	0.0	924.9	819.4	-105.5
30000 (50000	245	60.7	50.6	50.6	2131.0	2131.0	0.0	1763.7	1632.3	-131.4
50000 (100000	162	18.9	18.9	18.9	1063.8	1063.8	0.0	980.6	833.7	-146.9
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	275.1	270.3	-4.8
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	121.1	119.5	-1.6
TOTALS	1639	321.5	249.3	247.0	6403.2	6403.2	0.0	5134.9	4755.5	-379.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.9	5.9	3.404	3.404	0.000	0.000	1.636	1.657
5000 (10000	2.7	2.7	8.5	9.4	5.800	5.800	0.000	0.000	0.000	0.000
10000 (15000	16.2	16.2	6.8	9.2	4.101	4.101	0.000	0.000	0.000	0.000
15000 (20000	14.8	14.8	0.0	.0	.000	.000	0.000	0.000	0.000	0.000
20000 (30000	32.9	32.9	0.0	0.0	0.000	0.000	0.000	0.000	1.846	1.781
30000 (50000	43.7	43.7	0.0	0.0	0.000	0.000	0.000	0.000	.519	.517
50000 (100000	17.8	17.8	0.0	0.0	.001	.001	0.000	0.000	6.135	6.532
100000 (200000	3.0	3.0	0.0	0.0	.000	.000	0.000	0.000	9.751	10.310
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	17.548	17.346
TOTALS	136.6	136.6	11.1	24.5	13.307	13.307	0.000	0.000	37.246	39.064

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.7	3.4	.7	-3.4	-3.4	0.0	-0.7	.0	.7
5000 (10000	15.4	15.3	-.2	-4.5	-5.4	-.9	10.9	9.9	-1.0
10000 (15000	30.0	27.6	-2.5	-2.2	-3.3	-1.1	27.9	24.3	-3.6
15000 (20000	49.6	44.7	-4.9	0.0	-0.0	-0.0	49.6	44.7	-4.9
20000 (30000	109.1	91.7	-17.4	0.0	0.0	0.0	109.1	91.7	-17.4
30000 (50000	255.4	224.6	-30.8	0.0	0.0	0.0	255.4	224.6	-30.8
50000 (100000	177.7	162.5	-15.1	0.0	0.0	0.0	177.7	162.5	-15.1
100000 (200000	73.6	72.4	-1.2	0.0	0.0	0.0	73.6	72.4	-1.2
200000 (*****	56.0	55.7	-.3	0.0	0.0	0.0	56.0	55.7	-.3
TOTALS	769.5	697.9	-71.6	-10.1	-12.1	-1.9	759.4	685.9	-73.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	617.	.090	0.	0.000
5000 (10000	0.	0.000	0.	0.000	511.	-.049	374.	.061	0.	0.000
10000 (15000	2225.	-.498	0.	0.000	6999.	-1.238	3870.	.189	0.	0.000
15000 (20000	2025.	-.499	0.	0.000	7780.	-2.119	6138.	.475	0.	0.000
20000 (30000	85.	-.028	0.	0.000	28537.	-11.563	2832.	.133	0.	0.000
30000 (50000	0.	0.000	0.	0.000	41271.	-22.961	1996.	.227	0.	0.000
50000 (100000	0.	0.000	0.	0.000	17242.	-14.940	206.	.039	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1372.	-1.406	777.	.216	0.	0.000
200000 (*****	0.	0.000	0.	0.000	271.	-.285	38.	.013	0.	0.000
ITEMIZE, Total	4336.	-1.024	0.	0.000	103983.	-54.561	16847.	1.444	0.	0.000
***** (5000	1181.	-.037	7241.	.558	3697.	-.262	9792.	.884	0.	0.000
5000 (10000	2974.	-.001	0.	0.000	23803.	-3.621	18981.	2.602	0.	0.000
10000 (15000	737.	-.183	0.	0.000	20835.	-3.861	9319.	1.356	0.	0.000
15000 (20000	2.	-.000	0.	0.000	16076.	-3.711	2227.	.431	0.	0.000
20000 (30000	303.	-.036	0.	0.000	16713.	-6.195	2634.	.237	0.	0.000
30000 (50000	0.	0.000	0.	0.000	15671.	-8.266	1098.	.196	0.	0.000
50000 (100000	0.	0.000	0.	0.000	302.	-.226	214.	.038	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	5196.	-1.057	7241.	.558	97297.	-26.142	44264.	5.744	0.	0.000
***** (5000	1181.	-.037	7241.	.558	3697.	-.262	10409.	.974	0.	0.000
5000 (10000	2974.	-.001	0.	0.000	24314.	-3.670	19355.	2.664	0.	0.000
10000 (15000	2962.	-.681	0.	0.000	27834.	-5.100	13189.	1.544	0.	0.000
15000 (20000	2029.	-.499	0.	0.000	23856.	-5.829	8365.	.906	0.	0.000
20000 (30000	388.	-.064	0.	0.000	45250.	-17.758	5466.	.370	0.	0.000
30000 (50000	0.	0.000	0.	0.000	57142.	-31.227	3093.	.423	0.	0.000
50000 (100000	0.	0.000	0.	0.000	17544.	-15.167	420.	.078	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1372.	-1.406	777.	.216	0.	0.000
200000 (*****	0.	0.000	0.	0.000	271.	-.285	38.	.013	0.	0.000
ALL RETURNS, Total	9533.	-2.081	7241.	.558	201280.	-80.703	61111.	7.188	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

Data for: FEDERAL FILERS ONLY

INCREASED STANDARD DEDUCTION

1387 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	13.0	13.0	-47.5	-47.5	0.0	72.9	14.7	-58.2
5000 (10000	219	50.5	36.9	36.0	365.6	365.6	0.0	244.5	126.7	-117.8
10000 (15000	164	46.5	33.2	33.1	565.2	565.2	0.0	341.5	210.5	-131.0
15000 (20000	118	35.0	30.2	30.2	603.1	603.1	0.0	421.3	310.8	-110.7
20000 (30000	202	52.9	50.6	50.6	1247.8	1247.8	0.0	819.4	638.5	-180.9
30000 (50000	245	60.7	60.6	60.6	2131.0	2131.0	0.0	1632.3	1413.2	-219.1
50000 (100000	162	18.9	18.9	18.9	1063.8	1063.8	0.0	833.7	762.6	-71.1
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	270.3	258.8	-11.5
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	119.5	117.0	-2.5
TOTALS	1699	321.5	247.0	246.1	6403.2	6403.2	0.0	4755.5	3852.6	-902.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.9	5.9	3.404	3.404	0.000	0.000	1.657	1.657
5000 (10000	2.7	2.7	9.4	9.4	5.800	5.800	0.000	0.000	0.000	0.000
10000 (15000	16.2	13.0	9.2	9.2	4.101	4.101	0.000	0.000	0.000	0.000
15000 (20000	14.8	8.6	.0	.0	.000	.000	0.000	0.000	0.000	0.000
20000 (30000	32.9	32.6	0.0	0.0	0.000	0.000	0.000	0.000	1.781	1.781
30000 (50000	43.7	43.4	0.0	0.0	0.000	0.000	0.000	0.000	1.617	1.617
50000 (100000	17.8	17.4	0.0	0.0	.001	.001	0.000	0.000	6.552	6.552
100000 (200000	3.0	2.9	0.0	0.0	.000	.000	0.000	0.000	10.510	10.527
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	17.948	17.948
TOTALS	136.6	126.0	24.5	24.5	13.307	13.307	0.000	0.000	39.064	39.201

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	3.4	3.4	-0.0	-3.4	-3.4	0.0	.0	.0	-0.0
5000 (10000	15.3	14.9	-0.4	-5.4	-5.4	0.0	9.9	9.5	-0.4
10000 (15000	27.6	26.3	-1.3	-3.3	-3.3	0.0	24.3	23.0	-1.3
15000 (20000	44.7	43.2	-1.5	-0.0	-0.0	0.0	44.7	43.2	-1.5
20000 (30000	31.7	30.5	-1.2	0.0	0.0	0.0	31.7	30.5	-1.2
30000 (50000	224.6	223.6	-1.0	0.0	0.0	0.0	224.6	223.6	-1.0
50000 (100000	162.6	162.4	-0.2	0.0	0.0	0.0	162.6	162.4	-0.2
100000 (200000	72.4	72.3	-0.0	0.0	0.0	0.0	72.4	72.3	-0.0
200000 (*****	55.7	55.7	0.0	0.0	0.0	0.0	55.7	55.7	0.0
TOTALS	697.9	692.4	-5.6	-12.1	-12.1	0.0	685.9	680.3	-5.6

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 14

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3256.	-1.255	0.	0.000	3256.	-1.255
15000 (20000	0.	0.000	0.	0.000	6138.	-1.324	0.	0.000	6138.	-1.324
20000 (30000	0.	0.000	0.	0.000	310.	-.031	0.	0.000	310.	-.031
30000 (50000	0.	0.000	0.	0.000	336.	-.083	0.	0.000	336.	-.083
50000 (100000	0.	0.000	0.	0.000	397.	-.148	0.	0.000	397.	-.148
100000 (200000	0.	0.000	0.	0.000	38.	-.048	0.	0.000	135.	-.048
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	10486.	-1.889	0.	0.000	10582.	-1.889
***** (5000	9.	-.000	0.	0.000	9.	-.000	0.	0.000	0.	0.000
5000 (10000	863.	-.138	0.	0.000	2410.	-.373	0.	0.000	0.	0.000
10000 (15000	89.	-.029	0.	0.000	3120.	-1.001	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	639.	-.160	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2825.	-1.120	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1033.	-.912	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	216.	-.101	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	962.	-.167	0.	0.000	10252.	-3.667	0.	0.000	0.	0.000
***** (5000	9.	-.000	0.	0.000	9.	-.000	0.	0.000	0.	0.000
5000 (10000	863.	-.138	0.	0.000	2410.	-.373	0.	0.000	0.	0.000
10000 (15000	89.	-.029	0.	0.000	6386.	-1.256	0.	0.000	3256.	-1.255
15000 (20000	0.	0.000	0.	0.000	6777.	-1.484	0.	0.000	6138.	-1.324
20000 (30000	0.	0.000	0.	0.000	3135.	-1.150	0.	0.000	310.	-.031
30000 (50000	0.	0.000	0.	0.000	1368.	-.995	0.	0.000	336.	-.083
50000 (100000	0.	0.000	0.	0.000	613.	-.249	0.	0.000	397.	-.148
100000 (200000	0.	0.000	0.	0.000	38.	-.048	0.	0.000	135.	-.048
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	962.	-.167	0.	0.000	20738.	-5.556	0.	0.000	10582.	-1.889

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

Data for: FEDERAL FILERS ONLY

RATE CHANGES AND SURTAX

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	13.0	13.3	-47.5	-47.5	0.0	14.7	14.7	0.0
5000 (10000	219	50.5	36.0	38.0	365.6	365.6	0.0	126.7	126.7	0.0
10000 (15000	164	46.5	33.1	33.1	565.2	565.2	0.0	210.5	210.5	0.0
15000 (20000	118	35.0	30.2	30.2	603.1	603.1	0.0	310.6	310.6	0.0
20000 (30000	202	52.9	50.6	50.6	1247.8	1247.8	0.0	638.5	638.5	0.0
30000 (50000	245	60.7	60.6	60.5	2131.0	2131.0	0.0	1413.2	1413.2	0.0
50000 (100000	162	18.9	18.9	18.9	1063.8	1063.8	0.0	762.6	762.6	0.0
100000 (200000	129	3.1	3.1	3.1	326.2	326.2	0.0	258.6	258.6	0.0
200000 (*****	112	.7	.7	.7	148.0	148.0	0.0	117.0	117.0	0.0
TOTALS	1699	321.5	246.1	248.3	6403.2	6403.2	0.0	3852.6	3852.6	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.9	5.9	3.404	3.404	0.000	0.000
5000 (10000	2.7	2.7	3.4	3.4	5.800	5.800	0.000	0.000
10000 (15000	13.0	13.0	9.2	9.2	4.101	4.101	0.000	0.000
15000 (20000	3.6	8.6	.0	.0	.000	.000	0.000	0.000
20000 (30000	32.6	32.6	0.0	0.0	0.000	0.000	0.000	1.731
30000 (50000	43.4	43.4	0.0	0.0	0.000	0.000	0.000	.617
50000 (100000	17.4	17.4	0.0	0.0	.001	.001	0.000	6.573
100000 (200000	2.9	2.9	0.0	0.0	.000	.000	0.000	10.327
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	17.348
TOTALS	126.0	126.0	24.5	24.5	13.307	13.307	0.000	39.201

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	3.4	3.5	.0	-3.4	-3.4	0.0	.0	.0	.0
5000 (10000	14.9	15.3	1.0	-5.4	-5.4	0.0	9.5	10.5	1.0
10000 (15000	26.3	27.1	.8	-3.3	-3.3	0.0	23.0	23.8	.8
15000 (20000	43.2	42.5	-.6	-.0	-.0	0.0	43.2	42.5	-.6
20000 (30000	90.5	98.6	-1.9	0.0	0.0	0.0	90.5	98.6	-1.9
30000 (50000	223.6	199.4	-24.1	0.0	0.0	0.0	223.6	199.4	-24.1
50000 (100000	162.4	143.0	-19.3	0.0	0.0	0.0	162.4	143.0	-19.3
100000 (200000	72.3	64.6	-7.8	0.0	0.0	0.0	72.3	64.6	-7.8
200000 (*****	55.7	51.3	-4.4	0.0	0.0	0.0	55.7	51.3	-4.4
TOTALS	692.4	635.9	-56.4	-12.1	-12.1	0.0	680.3	623.9	-56.4



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Data for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	233.	-0.001	384.	.009	0.	0.000
5000 (10000	0.	0.000	0.	0.000	501.	-0.000	384.	.013	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1030.	-0.007	1631.	.070	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4875.	.210	0.	0.000
20000 (30000	0.	0.000	0.	0.000	9065.	-1.348	19801.	1.148	0.	0.000
30000 (50000	84.	-0.035	0.	0.000	38137.	-15.946	4793.	.156	0.	0.000
50000 (100000	1.	-0.000	0.	0.000	16993.	-18.585	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2028.	-7.689	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	307.	-4.428	7.	.000	0.	0.000
ITEMIZE. Total	84.	-0.035	0.	0.000	68295.	-48.005	31875.	1.606	0.	0.000
***** (5000	0.	0.000	314.	.022	1628.	-0.003	1175.	.030	0.	0.000
5000 (10000	0.	0.000	2032.	.333	2292.	-0.005	28509.	.969	0.	0.000
10000 (15000	0.	0.000	0.	0.000	4647.	-0.095	22132.	.817	0.	0.000
15000 (20000	0.	0.000	0.	0.000	14701.	-1.513	9738.	.668	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11013.	-2.244	8341.	.529	0.	0.000
30000 (50000	0.	0.000	0.	0.000	17006.	-8.349	298.	.004	0.	0.000
50000 (100000	0.	0.000	0.	0.000	700.	-0.757	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	38.	-0.081	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	3.	-0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	2347.	.354	52029.	-13.848	70253.	3.817	0.	0.000
***** (5000	0.	0.000	314.	.022	1861.	-0.004	1559.	.040	0.	0.000
5000 (10000	0.	0.000	2032.	.333	2793.	-0.006	28893.	.982	0.	0.000
10000 (15000	0.	0.000	0.	0.000	5678.	-0.102	23822.	.887	0.	0.000
15000 (20000	0.	0.000	0.	0.000	14701.	-1.513	14613.	.878	0.	0.000
20000 (30000	0.	0.000	0.	0.000	20078.	-3.592	29142.	1.676	0.	0.000
30000 (50000	84.	-0.035	0.	0.000	55143.	-24.295	5092.	.161	0.	0.000
50000 (100000	1.	-0.000	0.	0.000	17693.	-19.342	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2066.	-7.770	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	310.	-4.428	7.	.000	0.	0.000
ALL RETURNS. Total	84.	-0.035	2347.	.354	120324.	-61.052	102127.	4.623	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSIONData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	13.3	13.3	-47.5	-52.1	-4.5	14.7	14.7	-0
5000 (10000	219	50.5	38.0	38.0	365.6	365.5	-0.1	126.7	126.7	-0
10000 (15000	164	46.5	33.1	33.1	565.2	564.3	-0.9	210.5	209.9	-0.6
15000 (20000	118	35.0	30.2	29.9	603.1	601.5	-1.5	310.6	310.1	-0.5
20000 (30000	202	52.9	50.6	50.6	1247.8	1248.5	0.7	638.5	639.2	0.8
30000 (50000	245	60.7	60.5	60.4	2131.0	2137.9	6.9	1413.2	1420.3	7.1
50000 (100000	162	18.9	18.9	18.6	1063.8	1062.8	-0.9	762.6	767.2	4.5
100000 (200000	129	3.1	3.1	3.0	326.2	335.3	9.1	258.8	271.1	12.2
200000 (*****	112	0.7	0.7	0.6	148.0	166.6	18.6	117.0	137.6	20.6
TOTALS	1699	321.5	248.3	247.7	6403.2	6430.5	27.3	3852.6	3895.7	44.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.9	5.9	3.404	3.404	0.000	0.000	1.701	1.024
5000 (10000	2.7	2.7	3.4	3.4	5.300	5.800	0.000	0.000	0.000	0.000
10000 (15000	13.0	13.0	9.2	9.2	4.101	4.106	0.000	0.000	0.000	0.000
15000 (20000	9.6	8.6	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	32.6	32.6	0.0	0.0	0.000	0.000	0.000	0.000	1.328	1.553
30000 (50000	43.4	43.4	0.0	0.0	0.000	0.000	0.000	0.000	0.725	0.725
50000 (100000	17.4	17.4	0.0	0.2	0.001	0.001	0.000	0.000	7.351	1.451
100000 (200000	2.9	2.9	0.0	0.0	0.000	0.000	0.000	0.000	12.999	4.256
200000 (*****	0.6	0.6	0.0	0.1	0.000	0.042	0.000	0.000	21.997	4.171
TOTALS	125.0	125.0	24.5	24.7	13.307	13.354	0.000	0.000	47.203	12.289

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	3.5	2.9	-0.7	-3.4	-3.4	0.0	0.0	-0.6	-0.7
5000 (10000	15.9	15.9	-0.0	-5.4	-5.4	0.0	10.5	10.5	-0.0
10000 (15000	27.1	27.0	-0.1	-3.3	-3.3	0.0	23.8	23.8	-0.1
15000 (20000	42.5	42.5	-0.1	-0.0	-0.0	0.0	42.5	42.5	-0.1
20000 (30000	88.6	88.0	-0.7	0.0	0.0	0.0	38.6	38.0	-0.7
30000 (50000	199.4	200.7	1.3	0.0	0.0	0.0	199.4	200.7	1.3
50000 (100000	143.0	137.7	-5.3	0.0	-0.0	-0.0	143.0	137.7	-5.3
100000 (200000	54.6	58.7	5.9	0.0	-0.0	-0.0	54.6	58.7	5.9
200000 (*****	51.3	39.2	-12.1	0.0	-0.0	-0.0	51.3	39.2	-12.2
TOTALS	635.9	612.4	-23.6	-12.1	-12.1	-0.0	523.9	500.3	-23.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 16

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	227.	-0.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	944.	-0.011	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	824.	-0.012	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	4334.	-0.504	2414.	.199	0.	0.000
30000 (50000	72.	-0.007	0.	0.000	2564.	-0.042	6124.	.822	0.	0.000
50000 (100000	21.	-1.493	0.	0.000	2539.	-2.598	2422.	.613	0.	0.000
100000 (200000	0.	0.000	0.	0.000	908.	-4.644	956.	.453	0.	0.000
200000 (*****	0.	-0.196	0.	0.000	315.	-6.934	166.	.210	0.	0.000
ITEMIZE. Total	93.	-1.695	0.	0.000	12656.	-14.847	12082.	2.296	0.	0.000
***** (5000	0.	0.000	0.	0.000	371.	-0.678	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	668.	-0.005	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3864.	-0.071	0.	0.000	0.	0.000
15000 (20000	250.	-0.047	0.	0.000	446.	-0.052	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2421.	-0.333	1588.	.074	0.	0.000
30000 (50000	3.	-0.001	0.	0.000	89.	-0.002	2489.	.527	0.	0.000
50000 (100000	185.	-0.970	0.	0.000	577.	-3.650	813.	.256	0.	0.000
100000 (200000	37.	-0.826	0.	0.000	172.	-1.693	0.	0.000	0.	0.000
200000 (*****	77.	-3.931	0.	0.000	127.	-5.440	0.	0.000	0.	0.000
NON-ITEMIZE. Total	553.	-5.776	0.	0.000	8735.	-11.923	4890.	.878	0.	0.000
***** (5000	0.	0.000	0.	0.000	598.	-0.680	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	668.	-0.005	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	4808.	-0.082	0.	0.000	0.	0.000
15000 (20000	250.	-0.047	0.	0.000	1271.	-0.064	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	6755.	-0.937	4082.	.273	0.	0.000
30000 (50000	75.	-0.008	0.	0.000	2653.	-0.043	8613.	1.329	0.	0.000
50000 (100000	206.	-2.463	0.	0.000	3117.	-6.247	3235.	.911	0.	0.000
100000 (200000	37.	-0.826	0.	0.000	1079.	-6.337	956.	.453	0.	0.000
200000 (*****	78.	-4.126	0.	0.000	442.	-12.374	166.	.210	0.	0.000
ALL RETURNS. Total	646.	-7.471	0.	0.000	21390.	-26.770	16972.	3.175	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

Data for: FEDERAL FILERS ONLY

REVISED MINIMUM TAX

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	13.3	13.3	-52.1	-52.1	0.0	14.7	14.7	0.0
5000 (10000	219	50.5	38.0	38.0	365.5	365.5	0.0	126.7	126.7	0.0
10000 (15000	164	46.5	33.1	33.1	564.3	564.3	0.0	209.9	209.9	0.0
15000 (20000	118	35.0	29.9	29.9	601.5	601.5	0.0	310.1	310.1	0.0
20000 (30000	202	52.9	50.6	50.6	1248.5	1248.5	0.0	639.2	639.2	0.0
30000 (50000	245	60.7	60.4	60.4	2137.9	2137.9	0.0	1420.3	1420.3	0.0
50000 (100000	162	18.9	18.6	18.7	1062.8	1062.8	0.0	767.2	767.2	0.0
100000 (200000	129	3.1	3.0	3.0	335.3	335.3	0.0	271.1	271.1	0.0
200000 (*****	112	.7	.6	.6	166.6	166.6	0.0	137.6	137.6	0.0
TOTALS	1639	321.5	247.7	247.7	6430.5	6430.5	0.0	3896.7	3896.7	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.9	5.9	3.404	3.404	0.000	0.000
5000 (10000	2.7	2.7	9.4	9.4	5.800	5.800	0.000	0.000
10000 (15000	13.0	13.0	9.2	9.2	4.106	4.106	0.000	0.000
15000 (20000	8.6	8.6	.0	.0	.000	.000	0.000	0.000
20000 (30000	32.6	32.6	0.0	0.0	0.000	0.000	0.000	0.000
30000 (50000	43.4	43.4	0.0	0.0	0.000	0.000	0.000	0.000
50000 (100000	17.4	17.4	.2	.2	.001	.001	0.000	0.000
100000 (200000	2.9	2.9	.0	.0	.000	.000	0.000	0.000
200000 (*****	.6	.6	.1	.1	.042	.042	0.000	0.000
TOTALS	126.0	126.0	24.7	24.7	13.354	13.354	0.000	0.000

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.8	10.6	7.8	-3.4	-3.4	0.0	-0.6	7.2	7.8
5000 (10000	15.9	15.9	0.0	-5.4	-5.4	0.0	10.5	10.5	0.0
10000 (15000	27.0	27.0	0.0	-3.3	-3.3	0.0	23.8	23.8	0.0
15000 (20000	42.5	42.5	0.0	-0.0	-0.0	0.0	42.5	42.5	0.0
20000 (30000	38.0	32.9	4.9	0.0	0.0	0.0	38.0	32.9	4.9
30000 (50000	200.7	201.2	.5	0.0	0.0	0.0	200.7	201.2	.5
50000 (100000	137.7	139.9	2.2	-0.0	-0.0	0.0	137.7	139.9	2.2
100000 (200000	58.7	59.8	1.1	-0.0	-0.0	0.0	58.7	59.8	1.1
200000 (*****	39.2	41.5	2.3	-0.0	-0.0	0.0	39.2	41.5	2.3
TOTALS	612.4	631.3	18.9	-12.1	-12.1	0.0	600.3	619.2	18.9



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

Data for: ALL RETURNS

REVISED MINIMUM TAX

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	7.	.013	0.	0.000	71.	4.848	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	237.	4.929	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	412.	.521	0.	0.000
50000 (100000	0.	0.000	21.	1.729	0.	0.000	579.	2.164	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	781.	1.049	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	218.	1.890	0.	0.000
ITEMIZE. Total	0.	0.000	28.	1.742	0.	0.000	2299.	15.402	0.	0.000
***** (5000	0.	0.000	7.	.004	0.	0.000	35.	2.983	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	43.	.003	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	57.	.009	0.	0.000
100000 (200000	0.	0.000	1.	.047	0.	0.000	1.	.047	0.	0.000
200000 (*****	0.	0.000	3.	.453	0.	0.000	3.	.453	0.	0.000
NON-ITEMIZE. Total	0.	0.000	12.	.504	0.	0.000	140.	3.494	0.	0.000
***** (5000	0.	0.000	15.	.097	0.	0.000	106.	7.331	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	237.	4.929	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	455.	.524	0.	0.000
50000 (100000	0.	0.000	21.	1.729	0.	0.000	635.	2.173	0.	0.000
100000 (200000	0.	0.000	1.	.047	0.	0.000	783.	1.096	0.	0.000
200000 (*****	0.	0.000	3.	.453	0.	0.000	222.	2.343	0.	0.000
ALL RETURNS. Total	0.	0.000	40.	2.326	0.	0.000	2439.	18.896	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 18

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLE

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	13.3	13.3	-52.1	-52.1	0.0	14.7	14.7	-0.0
5000 (10000	219	50.5	38.0	38.0	365.5	365.5	0.0	126.7	126.7	.0
10000 (15000	164	46.5	33.1	33.1	564.3	564.3	0.0	209.9	210.0	.1
15000 (20000	118	35.0	29.9	29.9	601.5	601.5	0.0	310.1	310.6	.5
20000 (30000	202	52.9	50.6	50.6	1248.5	1248.5	0.0	639.2	640.7	1.5
30000 (50000	245	60.7	60.4	60.4	2137.9	2137.9	0.0	1420.3	1422.4	2.1
50000 (100000	162	18.9	18.7	18.7	1062.8	1062.8	0.0	767.2	767.7	.6
100000 (200000	129	3.1	3.0	3.0	335.3	335.3	0.0	271.1	271.5	.4
200000 (*****	112	.7	.6	.6	166.6	166.6	0.0	137.6	138.4	.8
TOTALS	1699	321.5	247.7	247.7	6430.5	6430.5	0.0	3896.7	3902.7	6.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.9	5.9	3.404	3.404	0.000	0.000	8.854	8.848
5000 (10000	2.7	2.7	9.4	9.4	5.800	5.800	0.000	0.000	0.000	0.000
10000 (15000	13.0	13.0	9.2	9.2	4.106	4.106	0.000	0.000	0.000	0.000
15000 (20000	8.6	8.6	.0	.0	.000	.000	0.000	0.000	0.000	0.000
20000 (30000	32.5	32.6	0.0	0.0	0.000	0.000	0.000	0.000	6.582	6.583
30000 (50000	43.4	43.3	0.0	0.0	0.000	0.000	0.000	0.000	1.249	1.248
50000 (100000	17.4	17.4	.2	.2	.001	.001	0.000	0.000	3.624	3.623
100000 (200000	2.9	2.9	.0	.0	.000	.000	0.000	0.000	5.362	5.356
200000 (*****	.6	.6	.1	.1	.042	.042	0.000	0.000	6.514	6.515
TOTALS	126.0	125.9	24.7	24.7	13.354	13.354	0.000	0.000	32.185	32.173

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	10.5	10.6	-0.0	-3.4	-3.4	0.0	7.2	7.2	-0.0
5000 (10000	15.9	15.9	.0	-5.4	-5.4	0.0	10.5	10.5	.0
10000 (15000	27.0	27.0	.0	-3.3	-3.3	0.0	23.8	23.8	.0
15000 (20000	42.5	42.6	.1	-0.0	-0.0	0.0	42.5	42.6	.1
20000 (30000	92.9	93.1	.2	0.0	0.0	0.0	92.9	93.1	.2
30000 (50000	201.2	201.6	.4	0.0	0.0	0.0	201.2	201.6	.4
50000 (100000	139.9	140.0	.2	-0.0	-0.0	0.0	139.9	140.0	.2
100000 (200000	59.8	59.9	.1	-0.0	-0.0	0.0	59.8	59.9	.1
200000 (*****	41.5	41.8	.3	-0.0	-0.0	0.0	41.5	41.7	.3
TOTALS	631.3	632.5	1.2	-12.1	-12.1	0.0	619.2	620.4	1.2



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 18

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLE

Data for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	2.	0.000	0.	0.000	64.	-.008	0.	0.000	0.	2.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	384.	.000	0.	2.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5084.	.008	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4507.	.067	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	25232.	.216	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	37154.	.376	22.	.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15890.	.169	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2017.	.147	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	525.	.267	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	64.	-.008	98793.	1.251	22.	.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	64.	-.008	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	384.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5084.	.008	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4507.	.067	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	25232.	.216	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	37154.	.376	22.	.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15890.	.169	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2017.	.147	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	525.	.267	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	64.	-.008	98793.	1.251	22.	.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	5.7	13.3	-86.5	-52.1	34.4	53.1	14.7	-38.4
5000 (10000	219	50.5	41.4	38.0	351.4	365.5	14.1	246.8	126.7	-120.1
10000 (15000	154	46.5	38.9	33.1	539.1	564.3	25.3	363.8	210.0	-153.8
15000 (20000	118	35.0	31.0	29.9	576.6	601.5	25.0	434.3	310.6	-123.7
20000 (30000	202	52.9	49.1	50.6	1206.0	1248.5	42.5	863.3	640.7	-222.6
30000 (50000	245	60.7	58.9	60.4	2081.0	2137.9	57.0	1688.2	1422.4	-265.8
50000 (100000	162	18.9	18.9	18.7	1010.5	1062.8	52.3	829.0	757.7	-61.3
100000 (200000	129	3.1	3.1	3.0	317.7	335.3	17.5	265.3	271.5	6.2
200000 (*****	112	.7	.7	.6	138.4	166.6	28.3	113.0	129.4	25.4
TOTALS	1699	321.5	247.7	247.7	6134.2	6430.5	296.3	4862.9	3902.7	-960.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.9	4.9	5.4	5.9	2.395	3.404	0.000	0.000	0.000	8.248
5000 (10000	2.7	2.7	6.2	9.4	2.320	5.800	0.000	0.000	0.000	0.000
10000 (15000	18.3	13.0	3.0	9.2	.618	4.106	0.000	0.000	0.000	0.000
15000 (20000	14.3	8.6	0.0	.0	0.000	.000	0.000	0.000	0.000	0.000
20000 (30000	35.4	32.6	0.0	0.0	0.000	0.000	0.000	0.000	1.279	5.583
30000 (50000	49.4	43.3	0.0	0.0	0.000	0.000	0.000	0.000	.965	1.246
50000 (100000	17.7	17.4	0.0	.2	0.000	.001	0.000	0.000	5.222	2.623
100000 (200000	3.0	2.9	0.0	.0	.000	.000	0.000	0.000	14.409	5.356
200000 (*****	.6	.6	0.0	.1	.033	.042	0.000	0.000	19.405	6.515
TOTALS	146.3	125.9	14.5	24.7	5.967	13.354	0.000	0.000	41.291	32.173

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	10.6	10.1	-2.4	-3.4	-1.0	-1.9	7.2	9.1
5000 (10000	14.2	15.9	1.7	-2.0	-5.4	-3.4	12.1	10.5	-1.6
10000 (15000	28.2	27.0	-1.2	-.2	-3.3	-3.1	28.0	23.8	-4.3
15000 (20000	45.0	42.6	-2.4	0.0	-.0	-.0	45.0	42.6	-2.4
20000 (30000	96.5	93.1	-3.3	0.0	0.0	0.0	96.5	93.1	-3.3
30000 (50000	231.9	201.6	-30.3	0.0	0.0	0.0	231.9	201.6	-30.3
50000 (100000	155.8	140.0	-15.8	0.0	-.0	-.0	155.8	140.0	-15.8
100000 (200000	68.3	59.9	-8.4	0.0	-.0	-.0	68.3	59.9	-8.4
200000 (*****	52.4	41.8	-10.6	0.0	-.0	-.0	52.4	41.7	-10.6
TOTALS	692.6	632.5	-60.1	-4.6	-12.1	-7.5	688.0	620.4	-67.6

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	64.	6.122	309.	-0.042	681.	6.225	0.	0.200
5000 (10000	0.	0.200	0.	0.000	1633.	-0.425	374.	.086	0.	0.200
10000 (15000	2070.	-0.311	944.	.259	4221.	-1.187	10460.	1.802	5376.	.811
15000 (20000	797.	-0.138	0.	0.000	7393.	-0.634	4782.	.861	5870.	.393
20000 (30000	0.	0.000	916.	1.389	24153.	-7.148	9841.	8.271	3521.	-1.215
30000 (50000	0.	0.000	1459.	2.100	41684.	-24.911	7475.	3.584	6458.	-4.585
50000 (100000	0.	0.000	0.	0.000	13198.	-17.630	4542.	4.300	397.	-0.263
100000 (200000	0.	0.000	2.	.002	2527.	-9.251	493.	1.570	135.	-0.927
200000 (*****	0.	-0.204	0.	0.000	434.	-7.428	90.	.650	0.	0.000
ITEMIZE, Total	2367.	-0.653	3384.	3.871	95612.	-60.666	38738.	27.349	22797.	-5.827
***** (5000	1150.	-0.037	8737.	3.737	8317.	-1.128	11081.	4.066	9.	.013
5000 (10000	3649.	-1.508	230.	.047	24868.	-5.005	28966.	3.704	2.	0.200
10000 (15000	4686.	-2.357	30.	.013	20196.	-6.059	7583.	1.171	77.	.023
15000 (20000	250.	-0.017	0.	0.000	15262.	-3.771	3555.	1.136	1247.	.025
20000 (30000	0.	0.000	492.	.331	14394.	-5.529	2169.	1.064	730.	.035
30000 (50000	3.	-0.001	0.	0.000	10491.	-9.052	747.	.103	406.	-0.208
50000 (100000	185.	-0.962	0.	0.000	808.	-3.346	306.	1.424	21.	1.417
100000 (200000	36.	-0.707	0.	0.000	36.	-0.707	1.	.015	0.	0.200
200000 (*****	74.	-2.299	0.	0.000	127.	-3.861	0.	0.200	0.	0.200
NON-ITEMIZE, Total	10073.	-8.389	9549.	4.128	94498.	-38.358	46409.	12.582	2450.	0.105
***** (5000	1150.	-0.037	8801.	9.858	8626.	-1.170	11762.	10.291	9.	.013
5000 (10000	3649.	-1.508	230.	.047	26500.	-5.429	21340.	3.789	2.	0.200
10000 (15000	4755.	-3.168	1034.	.272	24417.	-7.245	16042.	2.973	5452.	.034
15000 (20000	1047.	-0.155	0.	0.000	22555.	-4.405	9337.	1.397	3117.	1.217
20000 (30000	0.	0.000	1408.	1.720	38547.	-12.677	12010.	9.335	4252.	-1.150
30000 (50000	3.	-0.001	1459.	2.100	52175.	-33.963	3223.	3.687	5504.	-4.713
50000 (100000	.05.	-0.962	0.	0.000	14006.	-11.476	4848.	5.725	418.	1.034
100000 (200000	36.	-0.707	2.	.002	2553.	-9.963	494.	1.535	135.	-0.927
200000 (*****	74.	-2.503	0.	0.000	621.	-11.289	90.	.650	0.	0.200
ALL RETURNS, Total	12940.	-9.042	12933.	13.999	190112.	-107.624	85147.	40.031	25287.	-3.722



Federal Tax Liability for Montana

1988 Levels of Income

1988 Tax Law

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	9.1	9.1	-90.4	-90.1	.4	54.6	54.7	.1
5000 (10000	228	51.9	40.8	41.2	351.3	351.7	.4	234.4	234.8	.3
10000 (15000	158	46.8	37.1	37.1	529.1	529.9	.8	351.9	352.7	.8
15000 (20000	118	31.5	29.4	29.4	549.1	550.1	1.0	407.9	408.9	1.0
20000 (30000	200	50.0	43.1	43.1	1174.5	1175.7	1.2	863.1	864.3	1.2
30000 (50000	245	62.0	59.8	59.8	2152.7	2154.1	1.3	1748.3	1749.6	1.3
50000 (100000	181	22.1	22.1	22.1	1146.9	1147.9	1.0	932.5	933.4	1.0
100000 (200000	129	3.1	3.1	3.1	323.1	323.5	.4	273.3	273.7	.4
200000 (*****	115	.7	.7	.7	143.2	143.3	.1	115.1	115.2	.1
TOTALS	1699	314.2	245.0	245.4	6279.5	6286.1	6.6	4981.0	4987.3	6.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.034	1.034	0.000	0.000	.114	.114
5000 (10000	2.9	2.9	7.9	7.9	3.949	3.949	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	1.3	1.3	.311	.298	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.797	1.792
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	11.016	11.013
100000 (200000	3.0	3.0	0.0	0.0	.017	.017	0.000	0.000	13.393	13.347
200000 (*****	.6	.6	0.0	0.0	.001	.001	0.000	0.000	20.423	20.406
TOTALS	153.0	153.0	11.8	11.8	5.312	5.299	0.000	0.000	46.742	46.673

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.6	.6	.0	-1.0	-1.0	0.0	-.5	-.5	.0
5000 (10000	12.8	12.8	.0	-3.1	-3.1	0.0	9.6	9.7	.0
10000 (15000	27.2	27.2	.1	-.1	-.0	.0	27.1	27.2	.1
15000 (20000	42.8	43.0	.2	0.0	0.0	0.0	42.8	43.0	.2
20000 (30000	95.3	95.5	.2	0.0	0.0	0.0	95.3	95.5	.2
30000 (50000	237.7	238.1	.3	0.0	0.0	0.0	237.7	238.1	.3
50000 (100000	167.1	167.4	.3	0.0	0.0	0.0	167.1	167.4	.3
100000 (200000	71.0	71.1	.1	0.0	0.0	0.0	71.0	71.1	.1
200000 (*****	52.7	52.7	.0	0.0	0.0	0.0	52.7	52.7	.0
TOTALS	707.2	708.5	1.3	-4.2	-4.2	.0	702.9	704.2	1.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
+++++ (5000	0.	0.000	0.	0.000	0.	0.000	661.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4778.	.005	2.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5887.	.025	2.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	5912.	.026	2.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12597.	.034	2.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7376.	.014	2.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1576.	.019	0.	0.000
200000 (+++++	0.	0.000	0.	0.000	0.	0.000	225.	.022	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	39012.	1.084	0.	0.000
+++++ (5000	0.	0.000	0.	0.000	0.	0.000	207.	.002	0.	0.000
5000 (10000	0.	0.000	388.	.006	0.	0.000	2405.	.030	2.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	138.	.002	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1474.	.034	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3515.	.066	2.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1748.	.045	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	138.	.011	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
200000 (+++++	0.	0.000	0.	0.000	0.	0.000	2.	.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	388.	.006	0.	0.000	9588.	.212	0.	0.000
+++++ (5000	0.	0.000	0.	0.000	0.	0.000	869.	.010	0.	0.000
5000 (10000	0.	0.000	388.	.006	0.	0.000	2405.	.030	2.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4315.	.067	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7361.	.159	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	9429.	.212	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	14344.	.329	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7573.	.355	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1576.	.119	0.	0.000
200000 (+++++	0.	0.000	0.	0.000	0.	0.000	227.	.022	0.	0.000
ALL RETURNS, Total	0.	0.000	388.	.006	0.	0.000	48720.	1.255	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	9.1	9.3	-90.1	-86.0	4.0	54.7	56.1	1.4
5000 (10000	228	51.9	41.2	41.2	351.7	361.0	9.3	234.8	240.9	6.2
10000 (15000	158	46.8	37.1	38.6	529.9	540.2	10.3	352.7	363.4	10.7
15000 (20000	118	31.5	29.4	29.4	550.1	558.9	8.7	408.9	417.9	9.0
20000 (30000	200	50.0	43.1	43.1	1175.7	1175.9	.2	864.3	864.4	.2
30000 (50000	245	62.0	59.8	59.8	2154.1	2154.1	0.0	1749.6	1749.6	0.0
50000 (100000	181	22.1	22.1	22.1	1147.9	1147.9	0.0	933.4	933.4	0.0
100000 (200000	129	3.1	3.1	3.1	323.5	323.5	0.0	273.7	273.7	0.0
200000 (*****	115	.7	.7	.7	143.3	143.3	0.0	115.2	115.2	0.0
TOTALS	1699	314.2	245.4	247.1	6286.1	6318.7	32.6	4987.3	5014.6	27.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.034	1.027	0.000	0.000	.114	.114
5000 (10000	2.9	2.9	7.9	7.9	3.949	3.816	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	1.3	0.0	.298	.052	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.792	1.792
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	11.013	11.013
100000 (200000	3.0	3.0	0.0	0.0	.017	.017	0.000	0.000	13.347	13.347
200000 (*****	.6	.6	0.0	0.0	.001	.001	0.000	0.000	20.406	20.406
TOTALS	153.0	153.0	11.8	10.6	5.299	4.912	0.000	0.000	46.673	46.673

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.6	.6	.0	-1.0	-1.0	.0	-.5	-.4	.0
5000 (10000	12.8	13.3	.5	-3.1	-3.0	.1	9.7	10.3	.6
10000 (15000	27.2	28.8	1.5	-.0	0.0	.0	27.2	28.8	1.6
15000 (20000	43.0	44.3	1.3	0.0	0.0	0.0	43.0	44.3	1.3
20000 (30000	95.5	95.6	.0	0.0	0.0	0.0	95.5	95.6	.0
30000 (50000	238.1	238.1	0.0	0.0	0.0	0.0	238.1	238.1	0.0
50000 (100000	167.4	167.4	0.0	0.0	0.0	0.0	167.4	167.4	0.0
100000 (200000	71.1	71.1	0.0	0.0	0.0	0.0	71.1	71.1	0.0
200000 (*****	52.7	52.7	0.0	0.0	0.0	0.0	52.7	52.7	0.0
TOTALS	708.5	711.9	3.4	-4.2	-4.0	.2	704.2	707.8	3.6

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1012.	.077	0.	0.000
10000 (15000	0.	0.000	1188.	.601	0.	0.000	5562.	1.216	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2461.	.326	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	1188.	.601	0.	0.000	10136.	2.119	0.	0.000
***** (5000	0.	0.000	155.	.010	0.	0.000	546.	.242	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	4152.	.525	0.	0.000
10000 (15000	0.	0.000	327.	.060	0.	0.000	1880.	.374	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2346.	.494	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	255.	.229	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	482.	.071	0.	0.000	9189.	1.461	0.	0.000
***** (5000	0.	0.000	155.	.010	0.	0.000	546.	.242	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	5164.	.602	0.	0.000
10000 (15000	0.	0.000	1515.	.662	0.	0.000	3542.	1.592	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4607.	1.328	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	255.	.229	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	1670.	.672	0.	0.000	19325.	3.579	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	9.3	9.3	-86.0	-85.0	1.0	56.1	56.1	.0
5000 (10000	228	51.9	41.2	41.2	361.0	362.2	1.2	240.9	241.7	.8
10000 (15000	158	46.8	38.6	38.6	540.2	542.1	1.9	363.4	365.3	1.9
15000 (20000	118	31.5	29.4	29.4	558.9	560.5	1.7	417.9	419.6	1.7
20000 (30000	200	50.0	43.1	43.1	1175.9	1185.2	9.3	864.4	873.8	9.4
30000 (50000	245	62.0	59.8	59.8	2154.1	2181.0	26.9	1749.6	1776.7	27.1
50000 (100000	181	22.1	22.1	22.1	1147.9	1171.2	23.3	933.4	956.8	23.3
100000 (200000	129	3.1	3.1	3.1	323.5	325.1	1.6	273.7	275.3	1.6
200000 (*****	115	.7	.7	.7	143.3	144.1	.8	115.2	116.0	.8
TOTALS	1699	314.2	247.1	247.1	6318.7	6386.4	67.7	5014.6	5081.3	66.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.027	1.026	0.000	0.000	.114	.114
5000 (10000	2.9	2.9	7.9	7.9	3.816	3.815	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.792	1.792
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	11.013	10.959
100000 (200000	3.0	3.0	0.0	0.0	.017	.017	0.000	0.000	13.347	13.271
200000 (*****	.6	.6	0.0	0.0	.001	.001	0.000	0.000	20.406	20.340
TOTALS	153.0	153.0	10.6	10.6	4.912	4.911	0.000	0.000	46.673	46.477

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.6	.6	0.0	-1.0	-1.0	.0	-.4	-.4	.0
5000 (10000	13.3	13.3	.0	-3.0	-3.0	.0	10.3	10.3	.0
10000 (15000	28.8	28.9	.2	0.0	0.0	0.0	28.8	28.9	.2
15000 (20000	44.3	44.5	.2	0.0	0.0	0.0	44.3	44.5	.2
20000 (30000	95.6	97.0	1.5	0.0	0.0	0.0	95.6	97.0	1.5
30000 (50000	238.1	244.2	6.2	0.0	0.0	0.0	238.1	244.2	6.2
50000 (100000	167.4	174.7	7.2	0.0	0.0	0.0	167.4	174.7	7.2
100000 (200000	71.1	71.6	.5	0.0	0.0	0.0	71.1	71.6	.5
200000 (*****	52.7	53.0	.3	0.0	0.0	0.0	52.7	53.0	.3
TOTALS	711.9	727.9	16.0	-4.0	-4.0	.0	707.8	723.9	16.0

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	655.	.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	847.	.013	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5892.	.123	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	11589.	1.060	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	28879.	5.656	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15919.	7.243	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1354.	.468	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	425.	.276	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	66661.	14.639	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	179.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	644.	.018	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4752.	.148	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1731.	.074	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3857.	.420	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3667.	.508	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1911.	.206	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	31.	.018	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	22.	.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	16794.	1.392	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	179.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1299.	.018	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5539.	.161	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7624.	.197	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	15546.	1.400	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	32546.	5.163	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18831.	7.249	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1384.	.467	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	447.	.276	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	83455.	16.031	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

Data for: FEDERAL FILERS ONLY

RESTRICT IRA DEDUCTION

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	9.3	9.3	-85.0	-85.0	0.0	56.1	56.1	0.0
5000 (10000	228	51.9	41.2	41.2	362.2	362.2	0.0	241.7	241.7	0.0
10000 (15000	158	46.8	38.6	38.6	542.1	542.1	0.0	365.3	365.3	0.0
15000 (20000	118	31.5	29.4	29.4	560.5	560.5	0.0	419.6	419.6	0.0
20000 (30000	200	50.0	43.1	43.1	1185.2	1185.2	.1	873.8	873.9	.1
30000 (50000	245	62.0	59.8	59.8	2181.0	2183.8	2.8	1776.7	1779.5	2.8
50000 (100000	181	22.1	22.1	22.1	1171.2	1186.9	15.7	956.8	972.5	15.8
100000 (200000	129	3.1	3.1	3.1	325.1	327.1	1.9	275.3	277.2	1.9
200000 (*****	115	.7	.7	.7	144.1	144.9	.8	116.0	116.7	.8
TOTALS	1699	314.2	247.1	247.1	6386.4	6407.6	21.2	5081.3	5102.7	21.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.026	1.026	0.000	0.000	.114	.114
5000 (10000	2.9	2.9	7.9	7.9	3.815	3.815	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.792	1.792
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.959	10.741
100000 (200000	3.0	3.0	0.0	0.0	.017	.017	0.000	0.000	13.271	13.141
200000 (*****	.6	.6	0.0	0.0	.001	.001	0.000	0.000	20.340	20.253
TOTALS	153.0	153.0	10.6	10.6	4.911	4.911	0.000	0.000	46.477	46.041

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.6	.6	0.0	-1.0	-1.0	0.0	-.4	-.4	0.0
5000 (10000	13.3	13.3	0.0	-3.0	-3.0	0.0	10.3	10.3	0.0
10000 (15000	28.9	28.9	0.0	0.0	0.0	0.0	28.9	28.9	0.0
15000 (20000	44.5	44.5	0.0	0.0	0.0	0.0	44.5	44.5	0.0
20000 (30000	97.0	97.0	.0	0.0	0.0	0.0	97.0	97.0	.0
30000 (50000	244.2	245.0	.7	0.0	0.0	0.0	244.2	245.0	.7
50000 (100000	174.7	179.5	4.8	0.0	0.0	0.0	174.7	179.5	4.8
100000 (200000	71.6	72.2	.7	0.0	0.0	0.0	71.6	72.2	.7
200000 (*****	53.0	53.3	.3	0.0	0.0	0.0	53.0	53.3	.3
TOTALS	727.9	734.4	6.5	-4.0	-4.0	0.0	723.9	730.3	6.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTIONData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	105.	.014	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3131.	.638	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	6982.	4.824	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	787.	.651	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	279.	.274	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	11284.	6.401	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	299.	.081	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	299.	.081	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	105.	.014	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3423.	.719	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	6982.	4.824	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	787.	.651	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	279.	.274	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	11583.	6.463	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISIONData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	325	46.3	9.3	9.3	-85.0	-85.5	-.4	56.1	56.1	-.0
5000 < 10000	228	51.9	41.2	41.2	362.2	362.2	-.1	241.7	241.7	-.0
10000 < 15000	158	46.8	38.6	38.6	542.1	542.0	-.1	365.3	365.2	-.0
15000 < 20000	118	31.5	29.4	29.4	560.5	560.5	-.1	419.6	419.6	-.0
20000 < 30000	200	50.0	43.1	43.1	1185.2	1185.0	-.2	873.9	873.7	-.2
30000 < 50000	245	62.0	59.8	59.8	2183.8	2183.5	-.3	1779.5	1779.3	-.3
50000 < 100000	181	22.1	22.1	22.1	1186.9	1186.7	-.2	972.5	972.4	-.2
100000 < 200000	129	3.1	3.1	3.1	327.1	327.0	-.1	277.2	277.2	-.1
200000 (*****	115	.7	.7	.7	144.9	144.7	-.1	116.7	116.7	-.1
TOTALS	1699	314.2	247.1	247.1	6407.6	6406.1	-1.5	5102.7	5101.7	-.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.5	4.5	2.7	2.7	1.026	1.027	0.000	.114
5000 < 10000	2.9	2.9	7.9	7.9	3.815	3.815	0.000	0.000
10000 < 15000	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000
15000 < 20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000
20000 < 30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000
30000 < 50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	1.792
50000 < 100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	10.741
100000 < 200000	3.0	3.0	0.0	0.0	.017	.017	0.000	13.141
200000 (*****	.6	.6	0.0	0.0	.001	.001	0.000	20.253
TOTALS	153.0	153.0	10.6	10.6	4.911	4.911	0.000	46.041

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	.6	.6	-.0	-1.0	-1.0	-.0	-.4	-.4	-.0
5000 < 10000	13.3	13.3	-.0	-3.0	-3.0	-.0	10.3	10.3	-.0
10000 < 15000	28.9	28.9	-.0	0.0	0.0	0.0	28.9	28.9	-.0
15000 < 20000	44.5	44.5	-.0	0.0	0.0	0.0	44.5	44.5	-.0
20000 < 30000	97.0	97.0	-.0	0.0	0.0	0.0	97.0	97.0	-.0
30000 < 50000	245.0	244.9	-.1	0.0	0.0	0.0	245.0	244.9	-.1
50000 < 100000	179.5	179.5	-.0	0.0	0.0	0.0	179.5	179.5	-.0
100000 < 200000	72.2	72.2	-.0	0.0	0.0	0.0	72.2	72.2	-.0
200000 (*****	53.3	53.2	-.0	0.0	0.0	0.0	53.3	53.2	-.0
TOTALS	734.4	734.2	-.2	-4.0	-4.0	-.0	730.3	730.1	-.2

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS 01 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISIONData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	4.	-.003	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	607.	-.001	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1188.	-.001	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1104.	-.004	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	9856.	-.023	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	10521.	-.045	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	5655.	-.046	28.	.016	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2083.	-.026	8.	.001	0.	0.000
200000 (*****	0.	0.000	0.	0.000	452.	-.027	25.	.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	32468.	-.177	61.	.017	0.	0.000
***** (5000	0.	0.000	0.	0.000	179.	-.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1652.	-.001	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2517.	-.002	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2076.	-.002	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2934.	-.010	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1367.	-.005	1.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	207.	-.003	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	62.	-.003	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	40.	-.003	2.	.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	11235.	-.029	3.	.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	182.	-.003	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	2459.	-.002	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3705.	-.004	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3180.	-.007	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	12790.	-.033	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11887.	-.050	1.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	6862.	-.049	29.	.016	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2145.	-.028	8.	.001	0.	0.000
200000 (*****	0.	0.000	0.	0.000	492.	-.030	29.	.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	43703.	-.206	65.	.017	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5
Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME
Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	325	46.3	9.3	9.3	-85.5	-48.3	37.2	56.1	69.5	13.4
5000 < 10000	228	51.9	41.2	41.2	362.2	362.2	0.0	241.7	241.7	0.0
10000 < 15000	158	46.8	38.6	38.6	542.0	542.0	.0	365.2	365.3	.0
15000 < 20000	118	31.5	29.4	29.4	560.5	561.5	1.0	419.6	420.6	1.0
20000 < 30000	200	50.0	43.1	43.1	1185.0	1185.3	.3	873.7	874.0	.3
30000 < 50000	245	62.0	59.8	59.8	2183.5	2198.7	15.2	1779.3	1794.6	15.3
50000 < 100000	181	22.1	22.1	22.1	1186.7	1192.0	5.3	972.4	976.9	4.6
100000 < 200000	129	3.1	3.1	3.1	327.0	332.9	5.9	277.2	280.6	3.5
200000 < *****	115	.7	.7	.7	144.7	149.8	5.1	116.7	120.5	3.9
TOTALS	1699	314.2	247.1	247.2	6406.1	6476.2	70.1	5101.7	5143.7	42.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.110	.047
5000 < 10000	2.9	2.9	7.9	7.9	3.815	3.815	0.000	0.000	0.000	0.000
10000 < 15000	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 < 20000	15.8	15.8	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 < 30000	34.5	34.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	52.0	52.0	0.0	0.0	0.000	0.000	0.000	0.000	1.789	.897
50000 < 100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.755	10.839
100000 < 200000	3.0	3.0	0.0	0.0	.017	0.000	0.000	0.000	13.143	13.596
200000 < *****	.6	.6	0.0	0.0	.001	.000	0.000	0.000	20.253	19.945
TOTALS	153.0	153.0	10.6	10.6	4.911	4.894	0.000	0.000	46.051	45.324

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	.6	5.8	5.2	-1.0	-1.0	0.0	-.4	4.8	5.2
5000 < 10000	13.3	13.3	0.0	-3.0	-3.0	0.0	10.3	10.3	0.0
10000 < 15000	28.9	28.9	.0	0.0	0.0	0.0	28.9	28.9	.0
15000 < 20000	44.5	44.6	.0	0.0	0.0	0.0	44.5	44.6	.0
20000 < 30000	97.0	97.0	.0	0.0	0.0	0.0	97.0	97.0	.0
30000 < 50000	244.9	248.3	3.4	0.0	0.0	0.0	244.9	248.3	3.4
50000 < 100000	179.5	181.0	1.5	0.0	0.0	0.0	179.5	181.0	1.5
100000 < 200000	72.2	73.8	1.6	0.0	0.0	0.0	72.2	73.8	1.6
200000 < *****	53.2	54.6	1.4	0.0	0.0	0.0	53.2	54.6	1.4
TOTALS	734.2	747.3	13.1	-4.0	-4.0	0.0	730.1	743.3	13.1

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	38.	2.191	0.	0.000	41.	3.933	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	37.	.333	0.	0.000	779.	3.377	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	653.	1.528	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	361.	.812	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	190.	1.012	0.	0.000
ITEMIZE. Total	0.	0.000	75.	2.524	0.	0.000	2024.	10.662	0.	0.000
***** (5000	0.	0.000	25.	1.266	0.	0.000	26.	1.266	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	60.	.204	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	153.	.340	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	37.	.203	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	32.	.746	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	3.	.335	0.	0.000
NON-ITEMIZE. Total	0.	0.000	25.	1.266	0.	0.000	365.	2.455	0.	0.000
***** (5000	0.	0.000	64.	3.456	0.	0.000	68.	5.193	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	60.	.204	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	153.	.340	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	37.	.203	0.	0.000
30000 (50000	0.	0.000	37.	.333	0.	0.000	779.	3.377	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	653.	1.528	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	393.	1.558	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	197.	1.428	0.	0.000
ALL RETURNS. Total	0.	0.000	101.	3.790	0.	0.000	2369.	13.117	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONS

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	9.3	10.3	-48.3	-46.0	2.3	69.5	71.2	1.7
5000 (10000	228	51.9	41.2	41.2	362.2	363.4	1.2	241.7	243.0	1.3
10000 (15000	158	46.8	38.6	38.6	542.0	559.6	17.5	365.3	373.8	8.5
15000 (20000	118	31.5	29.4	29.4	561.5	592.2	30.7	420.6	427.9	7.3
20000 (30000	200	50.0	43.1	45.1	1185.3	1204.4	19.0	874.0	889.6	15.6
30000 (50000	245	62.0	59.8	59.8	2198.7	2222.3	23.5	1794.6	1813.0	18.4
50000 (100000	181	22.1	22.1	22.1	1192.0	1213.5	21.5	976.9	987.0	10.1
100000 (200000	129	3.1	3.1	3.1	332.9	336.2	3.3	280.6	282.3	1.7
200000 (*****	115	.7	.7	.7	149.8	150.5	.6	120.5	121.9	1.4
TOTALS	1699	314.2	247.2	250.2	6476.2	6596.1	119.9	5143.7	5209.7	66.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.047	.055
5000 (10000	2.9	2.9	7.9	7.9	3.815	3.815	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	15.8	16.6	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	34.5	33.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	52.0	50.6	0.0	0.0	0.000	0.000	0.000	0.000	.897	.867
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.839	11.048
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	13.596	13.780
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.945	19.690
TOTALS	153.0	151.6	10.6	10.6	4.894	4.894	0.000	0.000	45.324	45.441

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	5.8	6.1	.3	-1.0	-1.0	0.0	4.8	5.0	.3
5000 (10000	13.3	13.5	.2	-3.0	-3.0	0.0	10.3	10.5	.2
10000 (15000	28.9	30.1	1.1	0.0	0.0	0.0	28.9	30.1	1.1
15000 (20000	44.6	45.7	1.1	0.0	0.0	0.0	44.6	45.7	1.1
20000 (30000	97.0	99.8	2.8	0.0	0.0	0.0	97.0	99.8	2.8
30000 (50000	248.3	252.6	4.3	0.0	0.0	0.0	248.3	252.6	4.3
50000 (100000	181.0	184.5	3.5	0.0	0.0	0.0	181.0	184.5	3.5
100000 (200000	73.8	74.6	.9	0.0	0.0	0.0	73.8	74.6	.9
200000 (*****	54.6	55.0	.4	0.0	0.0	0.0	54.6	55.0	.4
TOTALS	747.3	761.7	14.5	-4.0	-4.0	0.0	743.3	757.7	14.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONSData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	372.	.070	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13362.	.444	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11737.	.443	0.	0.000
20000 (30000	0.	0.000	2031.	.058	0.	0.000	29385.	1.979	1738.	.171
30000 (50000	0.	0.000	0.	0.000	0.	0.000	39701.	3.960	1733.	.225
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15969.	3.397	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1706.	.852	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	295.	.390	0.	0.000
ITEMIZE. Total	0.	0.000	2031.	.058	0.	0.000	112528.	11.434	3471.	.396
***** (5000	0.	0.000	997.	.155	0.	0.000	1082.	.181	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1001.	.172	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2657.	.668	61.	.030
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1482.	.676	872.	.591
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2546.	.921	722.	.434
30000 (50000	0.	0.000	0.	0.000	0.	0.000	880.	.337	298.	.138
50000 (100000	0.	0.000	0.	0.000	0.	0.000	38.	.075	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	4.	.010	0.	0.000
NON-ITEMIZE. Total	0.	0.000	997.	.155	0.	0.000	9740.	3.018	2051.	.1287
***** (5000	0.	0.000	997.	.155	0.	0.000	1454.	.251	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1001.	.170	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	16019.	1.111	61.	.030
15000 (20000	0.	0.000	0.	0.000	0.	0.000	13213.	1.119	872.	.591
20000 (30000	0.	0.000	2031.	.058	0.	0.000	31931.	2.779	2458.	.655
30000 (50000	0.	0.000	0.	0.000	0.	0.000	40581.	4.297	2031.	.413
50000 (100000	0.	0.000	0.	0.000	0.	0.000	16057.	3.473	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1706.	.852	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	299.	.420	0.	0.000
ALL RETURNS. Total	0.	0.000	3027.	.213	0.	0.000	122268.	14.452	5522.	1.793

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 7

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #8
LIMIT NON-BUS INTEREST DEDUCTIONSData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.3	10.3	-46.0	-46.2	-.2	71.2	71.3	.1
5000 (10000	228	51.9	41.2	41.2	363.4	363.3	-.1	243.0	243.2	.3
10000 (15000	158	46.8	38.6	38.6	559.6	559.2	-.4	373.8	376.2	2.5
15000 (20000	118	31.5	29.4	29.4	592.2	591.5	-.8	427.9	436.6	8.7
20000 (30000	200	50.0	45.1	45.7	1204.4	1201.6	-2.8	889.6	910.0	20.4
30000 (50000	245	62.0	59.8	59.8	2222.3	2218.5	-3.8	1813.0	1840.1	27.1
50000 (100000	181	22.1	22.1	22.1	1213.5	1212.5	-1.1	987.0	998.9	11.8
100000 (200000	129	3.1	3.1	3.1	336.2	335.9	-.3	282.3	284.1	1.8
200000 (*****	115	.7	.7	.7	150.5	150.3	-.2	121.9	122.9	.9
TOTALS	1699	314.2	250.2	250.8	6596.1	6586.5	-9.6	5209.7	5283.4	73.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.055	.055
5000 (10000	2.9	2.9	7.9	7.9	3.815	3.817	0.000	0.000	0.000	0.000
10000 (15000	19.8	19.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	16.6	16.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	33.5	31.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	50.6	48.0	0.0	0.0	0.000	0.000	0.000	0.000	.867	.714
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	11.048	10.869
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	13.780	13.594
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.690	19.567
TOTALS	151.6	146.3	10.6	10.6	4.894	4.895	0.000	0.000	45.441	44.799

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.1	6.1	.1	-1.0	-1.0	0.0	5.0	5.1	.1
5000 (10000	13.5	13.5	.0	-3.0	-3.0	-.0	10.5	10.5	.0
10000 (15000	30.1	30.3	.2	0.0	0.0	0.0	30.1	30.3	.2
15000 (20000	45.7	46.7	1.1	0.0	0.0	0.0	45.7	46.7	1.1
20000 (30000	99.8	102.7	2.9	0.0	0.0	0.0	99.8	102.7	2.9
30000 (50000	252.6	258.9	6.3	0.0	0.0	0.0	252.6	258.9	6.3
50000 (100000	184.5	188.0	3.5	0.0	0.0	0.0	184.5	188.0	3.5
100000 (200000	74.6	75.2	.5	0.0	0.0	0.0	74.6	75.2	.5
200000 (*****	55.0	55.4	.3	0.0	0.0	0.0	55.0	55.4	.3
TOTALS	761.7	776.7	15.0	-4.0	-4.0	-.0	757.7	772.7	15.0

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	41.	.055	0.	0.000
5000 (10000	0.	0.000	0.	0.000	655.	-.002	607.	.022	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4610.	.034	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	10532.	1.050	356.	.012
20000 (30000	0.	0.000	559.	.147	0.	0.000	23847.	2.935	2241.	.511
30000 (50000	0.	0.000	0.	0.000	183.	-.032	42743.	6.352	2563.	.472
50000 (100000	0.	0.000	0.	0.000	150.	-.021	17740.	3.539	54.	.025
100000 (200000	0.	0.000	0.	0.000	65.	-.006	1759.	.551	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-.000	452.	.326	0.	0.000
ITEMIZE. Total	0.	0.000	559.	.147	1053.	-.061	100330.	15.064	5215.	1.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	338.	-.005	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	804.	-.019	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	1192.	-.023	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	41.	.055	0.	0.000
5000 (10000	0.	0.000	0.	0.000	655.	-.002	607.	.022	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4610.	.034	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	10532.	1.050	356.	.012
20000 (30000	0.	0.000	559.	.147	338.	-.005	23847.	2.935	2241.	.511
30000 (50000	0.	0.000	0.	0.000	987.	-.050	42743.	6.352	2563.	.472
50000 (100000	0.	0.000	0.	0.000	150.	-.021	17740.	3.539	54.	.025
100000 (200000	0.	0.000	0.	0.000	65.	-.006	1759.	.551	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-.000	452.	.326	0.	0.000
ALL RETURNS. Total	0.	0.000	559.	.147	2245.	-.064	100330.	15.064	5215.	1.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 8

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCT

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	41.2	41.2	363.3	363.3	0.0	243.2	243.4	.1
10000 (15000	158	46.8	38.6	40.7	559.2	559.2	0.0	376.2	379.8	3.6
15000 (20000	118	31.5	29.4	29.4	591.5	591.5	0.0	436.6	441.0	4.4
20000 (30000	200	50.0	45.7	45.7	1201.6	1201.6	0.0	910.0	918.6	8.5
30000 (50000	245	62.0	59.8	59.8	2218.5	2218.5	0.0	1840.1	1846.4	6.4
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	998.9	1000.4	1.5
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	284.1	284.4	.3
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	.1
TOTALS	1699	314.2	250.8	252.8	6586.5	6586.5	0.0	5283.4	5308.2	24.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.055	.055
5000 (10000	2.9	2.9	7.9	7.9	3.817	3.817	0.000	0.000	0.000	0.000
10000 (15000	19.8	17.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	31.3	30.0	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	48.0	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.714	.714
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.869	10.861
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	13.594	13.588
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.567	19.555
TOTALS	146.3	140.2	10.6	10.6	4.895	4.895	0.000	0.000	44.799	44.773

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.1	6.1	0.0	-1.0	-1.0	0.0	5.1	5.1	0.0
5000 (10000	13.5	13.5	.0	-3.0	-3.0	0.0	10.5	10.5	.0
10000 (15000	30.3	30.7	.4	0.0	0.0	0.0	30.3	30.7	.4
15000 (20000	46.7	47.4	.6	0.0	0.0	0.0	46.7	47.4	.6
20000 (30000	102.7	104.0	1.3	0.0	0.0	0.0	102.7	104.0	1.3
30000 (50000	258.9	260.1	1.2	0.0	0.0	0.0	258.9	260.1	1.2
50000 (100000	188.0	188.5	.5	0.0	0.0	0.0	188.0	188.5	.5
100000 (200000	75.2	75.2	.1	0.0	0.0	0.0	75.2	75.2	.1
200000 (*****	55.4	55.4	.0	0.0	0.0	0.0	55.4	55.4	.0
TOTALS	776.7	780.9	4.2	-4.0	-4.0	0.0	772.7	776.9	4.2

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCTData for: ALL RETURNS
1968 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	INCREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.000	0.	0.200	0.	0.200	607.	.014	0.	0.200
10000 (15000	0.	0.200	2063.	.019	0.	0.200	12578.	.410	2002.	.267
15000 (20000	0.	0.200	0.	0.200	0.	0.200	8334.	.643	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	16200.	1.309	1301.	.106
30000 (50000	0.	0.000	0.	0.200	0.	0.200	11407.	1.247	2750.	.123
50000 (100000	0.	0.200	0.	0.200	0.	0.200	1537.	.498	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	214.	.002	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	30.	.011	0.	0.200
ITEMIZE. Total	0.	0.200	2063.	.019	0.	0.200	51267.	4.214	5173.	.296
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.000	0.	0.200	0.	0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
NON-ITEMIZE. Total	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.000	0.	0.200	0.	0.200	607.	.014	0.	0.200
10000 (15000	0.	0.200	2063.	.019	0.	0.200	12578.	.410	2002.	.267
15000 (20000	0.	0.200	0.	0.200	0.	0.200	8334.	.643	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	16200.	1.309	1301.	.106
30000 (50000	0.	0.200	0.	0.200	0.	0.200	11407.	1.247	2750.	.123
50000 (100000	0.	0.200	0.	0.200	0.	0.200	1537.	.498	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	214.	.002	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	30.	.011	0.	0.200
ALL RETURNS. Total	0.	0.200	2063.	.019	0.	0.200	51267.	4.214	5173.	.296

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 9
Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	41.2	41.2	363.3	363.3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	40.7	40.7	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	29.4	29.4	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	200	50.0	45.7	45.7	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	59.8	59.8	2218.5	2218.5	0.0	1846.4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	284.4	284.4	0.0
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	0.0
TOTALS	1699	314.2	252.8	252.8	6586.5	6586.5	0.0	5308.2	5308.2	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.055	.055
5000 (10000	2.9	2.9	7.9	7.9	3.817	3.817	0.000	0.000	0.000	0.000
10000 (15000	17.8	17.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	30.0	30.0	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.714	.714
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.861	10.861
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	13.588	13.588
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.555	19.555
TOTALS	140.2	140.2	10.6	10.6	4.895	4.895	0.000	0.000	44.773	44.773

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.1	6.1	0.0	-1.0	-1.0	0.0	5.1	5.1	0.0
5000 (10000	13.5	13.5	0.0	-3.0	-3.0	0.0	10.5	10.5	0.0
10000 (15000	30.7	30.7	0.0	0.0	0.0	0.0	30.7	30.7	0.0
15000 (20000	47.4	47.4	0.0	0.0	0.0	0.0	47.4	47.4	0.0
20000 (30000	104.0	104.0	0.0	0.0	0.0	0.0	104.0	104.0	0.0
30000 (50000	260.1	260.1	0.0	0.0	0.0	0.0	260.1	260.1	0.0
50000 (100000	188.5	188.5	0.0	0.0	0.0	0.0	188.5	188.5	0.0
100000 (200000	75.2	75.2	0.0	0.0	0.0	0.0	75.2	75.2	0.0
200000 (*****	55.4	55.4	0.0	0.0	0.0	0.0	55.4	55.4	0.0
TOTALS	780.9	780.9	0.0	-4.0	-4.0	0.0	776.9	776.9	0.0

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	41.2	41.5	363.3	363.3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	40.7	41.1	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	29.4	30.2	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	200	50.0	45.7	49.4	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	59.8	62.0	2218.5	2218.5	0.0	1846.4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	284.4	284.4	0.0
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	0.0
TOTALS	1699	314.2	252.8	260.3	6586.5	6586.5	0.0	5308.2	5308.2	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	2.7	1.027	1.027	0.000	0.000	.055	.055
5000 (10000	2.9	2.9	7.9	7.9	3.817	3.817	0.000	0.000	0.000	0.000
10000 (15000	17.8	17.8	0.0	0.0	.052	.052	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	30.0	30.0	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.714	.200
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	10.861	9.465
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	13.588	8.725
200000 (*****	.6	.6	0.0	0.0	.000	.000	0.000	0.000	19.555	17.737
TOTALS	140.2	140.2	10.6	10.6	4.895	4.895	0.000	0.000	44.773	36.182

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.1	6.2	.1	-1.0	-1.0	0.0	5.1	5.2	.1
5000 (10000	13.5	13.6	.1	-3.0	-3.0	0.0	10.5	10.6	.1
10000 (15000	30.7	31.2	.5	0.0	0.0	0.0	30.7	31.2	.5
15000 (20000	47.4	48.2	.8	0.0	0.0	0.0	47.4	48.2	.8
20000 (30000	104.0	109.3	5.2	0.0	0.0	0.0	104.0	109.3	5.2
30000 (50000	260.1	267.4	7.3	0.0	0.0	0.0	260.1	267.4	7.3
50000 (100000	188.5	193.2	4.7	0.0	0.0	0.0	188.5	193.2	4.7
100000 (200000	75.2	77.1	1.9	0.0	0.0	0.0	75.2	77.1	1.9
200000 (*****	55.4	56.0	.7	0.0	0.0	0.0	55.4	56.0	.7
TOTALS	780.9	802.2	21.3	-4.0	-4.0	0.0	776.9	798.2	21.3



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 10

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	427.	.160	0.	0.000
15000 (20000	0.	0.000	839.	.425	0.	0.000	1363.	.574	0.	0.000
20000 (30000	0.	0.000	2524.	2.257	0.	0.000	5126.	3.453	0.	0.000
30000 (50000	0.	0.000	2130.	4.134	0.	0.000	5081.	5.675	0.	0.000
50000 (100000	0.	0.000	2.	.003	0.	0.000	4453.	4.542	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	628.	1.851	0.	0.000
200000 (*****	0.	0.000	0.	0.000	6.	-.000	193.	.659	0.	0.000
ITEMIZE. Total	0.	0.000	5595.	6.828	6.	-.000	17871.	17.134	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	997.	.120	0.	0.000
5000 (10000	0.	0.000	382.	.138	0.	0.000	382.	.138	0.	0.000
10000 (15000	0.	0.000	372.	.139	0.	0.000	850.	.290	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	335.	.213	0.	0.000
20000 (30000	0.	0.000	1099.	.950	0.	0.000	2517.	1.783	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	939.	1.433	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	163.	.159	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	1654.	1.227	0.	0.000	5189.	4.142	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	997.	.120	0.	0.000
5000 (10000	0.	0.000	382.	.138	0.	0.000	382.	.138	0.	0.000
10000 (15000	0.	0.000	372.	.139	0.	0.000	1277.	.453	0.	0.000
15000 (20000	0.	0.000	839.	.425	0.	0.000	3298.	.757	0.	0.000
20000 (30000	0.	0.000	3723.	3.217	0.	0.000	7544.	5.236	0.	0.000
30000 (50000	0.	0.000	2130.	4.134	0.	0.000	5019.	7.314	0.	0.000
50000 (100000	0.	0.000	2.	.003	0.	0.000	4522.	4.701	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	628.	1.851	0.	0.000
200000 (*****	0.	0.000	0.	0.000	6.	-.000	193.	.659	0.	0.000
ALL RETURNS. Total	0.	0.000	7448.	8.854	6.	-.000	24260.	21.275	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 11
Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME
Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	229	51.9	41.5	38.5	363.3	363.3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	41.1	35.3	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	30.2	30.2	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	200	50.0	49.4	49.4	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1846.4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	284.4	284.4	0.0
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	0.0
TOTALS	1699	314.2	260.3	251.5	6586.5	6586.5	0.0	5308.2	5308.2	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	3.1	1.027	1.875	0.000	0.000	.055	.055
5000 (10000	2.9	2.9	7.9	10.9	3.817	8.376	0.000	0.000	0.000	0.000
10000 (15000	17.8	17.8	0.0	5.7	.052	6.286	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	0.000	.318	0.000	0.000	0.000	0.000
20000 (30000	30.0	30.0	0.0	.0	0.000	.007	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.200	.200
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	9.465	9.465
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	8.725	8.725
200000 (*****	.6	.6	0.0	0.0	.000	.024	0.000	0.000	17.737	17.737
TOTALS	140.2	140.2	10.6	19.8	4.895	16.886	0.000	0.000	36.182	36.182

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.2	6.2	0.0	-1.0	-1.9	-.8	5.2	4.4	-.8
5000 (10000	13.6	13.0	-.6	-3.0	-7.0	-4.0	10.6	6.1	-4.6
10000 (15000	31.2	28.2	-3.0	0.0	-3.2	-3.2	31.2	24.9	-6.2
15000 (20000	48.2	47.8	-.3	0.0	0.0	0.0	48.2	47.8	-.3
20000 (30000	109.3	109.3	0.0	0.0	-.0	-.0	109.3	109.3	-.0
30000 (50000	267.4	267.4	0.0	0.0	0.0	0.0	267.4	267.4	0.0
50000 (100000	193.2	193.2	0.0	0.0	0.0	0.0	193.2	193.2	0.0
100000 (200000	77.1	77.1	0.0	0.0	0.0	0.0	77.1	77.1	0.0
200000 (*****	56.0	56.0	-.0	0.0	0.0	0.0	56.0	56.0	-.0
TOTALS	802.2	798.3	-3.9	-4.0	-12.1	-8.1	798.2	786.2	-12.0

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS	
	OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	2.	2.222	2.	2.222	52.	-2.212	2.	2.222	2.	2.222
5000 (10000	2.	2.222	2.	2.222	1626.	-2.222	2.	2.222	2.	2.222
10000 (15000	2232.	-1.622	2.	2.222	5562.	-2.622	2.	2.222	2.	2.222
15000 (20000	2.	2.222	2.	2.222	339.	-2.212	2.	2.222	2.	2.222
20000 (30000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
30000 (50000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
50000 (100000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
100000 (200000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
200000 (*****	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
ITEMIZE, Total	2232.	-1.622	2.	2.222	7677.	-3.622	2.	2.222	2.	2.222
***** (5000	2.	2.222	2.	2.222	3042.	-2.222	2.	2.222	2.	2.222
5000 (10000	3018.	-1.518	2.	2.222	10208.	-3.564	2.	2.222	2.	2.222
10000 (15000	2512.	-2.512	2.	2.222	5532.	-3.547	2.	2.222	2.	2.222
15000 (20000	2.	2.222	2.	2.222	1291.	-2.222	2.	2.222	2.	2.222
20000 (30000	2.	2.222	2.	2.222	32.	-2.222	2.	2.222	2.	2.222
30000 (50000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
50000 (100000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
100000 (200000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
200000 (*****	2.	2.222	2.	2.222	34.	-2.222	2.	2.222	2.	2.222
NON-ITEMIZE, Total	5529.	-4.433	2.	2.222	22155.	-8.382	2.	2.222	2.	2.222
***** (5000	2.	2.222	2.	2.222	3094.	-2.222	2.	2.222	2.	2.222
5000 (10000	3018.	-1.518	2.	2.222	11334.	-4.559	2.	2.222	2.	2.222
10000 (15000	2742.	-4.135	2.	2.222	11192.	-6.235	2.	2.222	2.	2.222
15000 (20000	2.	2.222	2.	2.222	1632.	-2.222	2.	2.222	2.	2.222
20000 (30000	2.	2.222	2.	2.222	32.	-2.222	2.	2.222	2.	2.222
30000 (50000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
50000 (100000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
100000 (200000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
200000 (*****	2.	2.222	2.	2.222	54.	-2.222	2.	2.222	2.	2.222
ALL RETURNS, Total	3761.	-6.253	2.	2.222	27832.	-11.591	2.	2.222	2.	2.222

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.3	10.3	-46.2	-46.2	0.0	71.3	71.3	0.0
5000 (10000	228	51.9	38.5	38.5	363.3	363.3	0.0	243.4	243.4	0.0
10000 (15000	158	46.8	35.3	35.3	559.2	559.2	0.0	379.8	379.8	0.0
15000 (20000	118	31.5	30.2	30.2	591.5	591.5	0.0	441.0	441.0	0.0
20000 (30000	200	50.0	49.4	49.4	1201.6	1201.6	0.0	918.6	918.6	0.0
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1846.4	1846.4	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	1000.4	0.0
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	284.4	284.4	0.0
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	122.9	122.9	0.0
TOTALS	1699	314.2	251.5	251.5	6586.5	6586.5	0.0	5308.2	5308.2	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000
5000 (10000	2.9	2.9	10.9	10.9	8.376	8.376	0.000	0.000
10000 (15000	17.8	17.8	5.7	5.7	6.286	6.286	0.000	0.000
15000 (20000	16.3	16.3	0.0	0.0	.318	.318	0.000	0.000
20000 (30000	30.0	30.0	.0	.0	.007	.007	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000
200000 (*****	.6	.6	0.0	0.0	.024	.024	0.000	0.000
TOTALS	140.2	140.2	19.8	19.8	16.886	16.886	0.000	0.000

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.2	6.2	0.0	-1.9	-1.9	0.0	4.4	4.4	0.0
5000 (10000	13.0	13.1	.1	-7.0	-7.0	0.0	6.1	6.1	.1
10000 (15000	28.2	28.5	.3	-3.2	-3.2	0.0	24.9	25.2	.3
15000 (20000	47.8	48.0	.1	0.0	0.0	0.0	47.8	48.0	.1
20000 (30000	109.3	109.3	.0	-0.0	-0.0	0.0	109.3	109.3	.0
30000 (50000	267.4	268.0	.6	0.0	0.0	0.0	267.4	268.0	.6
50000 (100000	193.2	193.4	.2	0.0	0.0	0.0	193.2	193.4	.2
100000 (200000	77.1	77.1	.0	0.0	0.0	0.0	77.1	77.1	.0
200000 (*****	56.0	56.0	.0	0.0	0.0	0.0	56.0	56.0	.0
TOTALS	798.3	799.6	1.4	-12.1	-12.1	0.0	786.2	787.6	1.4



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: ALL RETURNS

REPEAL POLITICAL CONTRIBUTION CREDIT

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	2.	2.220	0.	0.200	0.	0.200	2.	2.222	2.	2.222
5000 (10000	2.	2.200	0.	0.200	2.	0.200	0.	0.200	2.	2.200
10000 (15000	2.	0.200	2.	0.200	2.	0.200	2489.	.287	2.	2.200
15000 (20000	2.	0.200	0.	0.200	2.	0.200	4561.	.125	2.	0.200
20000 (30000	2.	0.200	0.	0.200	2.	0.200	577.	.210	2.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	5542.	.475	2.	0.200
50000 (100000	0.	0.200	2.	0.200	0.	0.200	2759.	.239	2.	0.200
100000 (200000	0.	2.220	0.	0.200	0.	0.200	476.	.235	2.	0.200
200000 (*****	0.	0.200	2.	0.200	2.	0.200	142.	.218	2.	2.200
ITEMIZE. Total	2.	2.200	2.	0.200	0.	0.200	15974.	.995	2.	0.200
***** (5000	0.	2.200	0.	0.200	0.	0.200	2.	2.200	2.	2.200
5000 (10000	0.	0.200	0.	0.200	2.	0.200	523.	.262	2.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	3292.	.136	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	520.	.210	2.	0.200
20000 (30000	0.	2.220	0.	0.200	0.	0.200	252.	.215	2.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	3473.	.267	2.	0.200
50000 (100000	0.	2.200	0.	0.200	0.	0.200	52.	.201	2.	0.200
100000 (200000	2.	0.200	0.	0.200	2.	0.200	0.	2.222	2.	0.200
200000 (*****	0.	2.200	0.	0.200	2.	0.200	2.	2.222	2.	0.200
NON-ITEMIZE. Total	0.	0.200	0.	0.200	0.	0.200	5435.	.371	2.	2.222
***** (5000	0.	2.200	2.	0.200	2.	2.200	2.	2.220	2.	2.220
5000 (10000	2.	2.200	0.	0.200	0.	0.200	523.	.262	0.	0.200
10000 (15000	0.	0.200	2.	0.200	2.	0.200	5731.	.350	2.	0.200
15000 (20000	2.	0.200	0.	0.200	0.	0.200	5431.	.135	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	337.	.226	2.	0.200
30000 (50000	2.	0.200	0.	0.200	0.	0.200	5020.	.352	2.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	1351.	.242	2.	0.200
100000 (200000	2.	0.200	0.	0.200	0.	0.200	475.	.235	2.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	142.	.218	2.	0.200
ALL RETURNS. Total	0.	0.200	0.	0.200	0.	0.200	25429.	1.360	2.	0.200

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 13

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTIONData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.3	14.5	-46.2	-46.2	0.0	71.3	88.5	17.1
5000 (10000	228	51.9	38.5	35.5	363.3	363.3	0.0	243.4	227.6	-15.8
10000 (15000	158	46.8	35.3	31.1	559.2	559.2	0.0	379.8	338.1	-41.6
15000 (20000	118	31.5	30.2	28.7	591.5	591.5	0.0	441.0	407.5	-33.5
20000 (30000	200	50.0	49.4	47.6	1201.6	1201.6	0.0	918.6	819.9	-98.7
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1846.4	1706.7	-139.7
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	1000.4	947.4	-53.0
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	284.4	280.0	-4.4
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	122.9	121.5	-1.4
TOTALS	1699	314.2	251.5	245.1	6586.5	6586.5	0.0	5308.2	4937.2	-371.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	.055	.071
5000 (10000	2.9	2.9	10.9	11.8	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	17.8	17.8	5.7	9.9	6.286	6.286	0.000	0.000	0.000	0.000
15000 (20000	16.3	16.3	0.0	.3	.318	.318	0.000	0.000	0.000	0.000
20000 (30000	30.0	30.0	.0	.0	.007	.007	0.000	0.000	0.000	0.000
30000 (50000	45.2	45.2	0.0	0.0	0.000	0.000	0.000	0.000	.200	.349
50000 (100000	19.9	19.9	0.0	0.0	0.000	0.000	0.000	0.000	9.464	10.212
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	8.714	9.549
200000 (*****	.6	.6	0.0	0.0	.024	.024	0.000	0.000	17.724	18.032
TOTALS	140.2	140.2	19.8	25.2	16.886	16.886	0.000	0.000	36.157	38.213

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.2	7.2	1.0	-1.9	-1.9	0.0	4.4	5.3	1.0
5000 (10000	13.1	13.0	-.1	-7.0	-7.8	-.8	6.1	5.3	-.9
10000 (15000	28.5	26.8	-1.6	-3.2	-4.9	-1.7	25.2	22.0	-3.3
15000 (20000	48.0	43.3	-4.7	0.0	-.0	-.0	48.0	43.3	-4.7
20000 (30000	109.3	92.5	-16.8	-.0	-.0	0.0	109.3	92.5	-16.8
30000 (50000	268.0	235.5	-32.5	0.0	0.0	0.0	268.0	235.5	-32.5
50000 (100000	193.4	176.9	-16.6	0.0	0.0	0.0	193.4	176.9	-16.6
100000 (200000	77.1	76.2	-1.0	0.0	0.0	0.0	77.1	76.2	-1.0
200000 (*****	56.0	55.8	-.3	0.0	0.0	0.0	56.0	55.8	-.3
TOTALS	799.6	727.2	-72.4	-12.1	-14.5	-2.5	787.6	712.7	-74.9



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 13

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTIONData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	38.	-0.030	570.	0.099	0.	0.000
5000 (10000	0.	0.000	0.	0.000	507.	-0.059	0.	0.000	0.	0.000
10000 (15000	3423.	-1.000	0.	0.000	9256.	-1.465	4734.	0.375	2.	0.000
15000 (20000	1553.	-0.573	0.	0.000	8593.	-2.566	6397.	0.553	2.	0.000
20000 (25000	1442.	-0.496	0.	0.000	26802.	-10.557	2696.	0.133	2.	0.000
25000 (30000	0.	0.000	0.	0.000	42762.	-24.424	2319.	0.253	2.	0.000
30000 (35000	0.	0.000	0.	0.000	19285.	-15.120	153.	0.031	2.	0.000
35000 (40000	0.	0.000	0.	0.000	1209.	-1.225	327.	0.262	2.	0.000
40000 (45000	0.	0.000	0.	0.000	247.	-0.276	40.	0.014	2.	0.000
ITEMIZE. Total	5423.	-2.068	0.	0.000	108798.	-56.722	17936.	1.621	0.	0.000
***** (5000	1415.	-0.247	5576.	0.357	3536.	-0.249	11633.	1.133	0.	0.000
5000 (10000	3024.	-0.896	0.	0.000	22597.	-3.487	18880.	2.667	0.	0.000
10000 (15000	744.	-0.280	0.	0.000	18275.	-3.489	3796.	1.340	2.	0.000
15000 (20000	0.	0.000	0.	0.000	13432.	-2.375	1739.	0.341	2.	0.000
20000 (25000	347.	-0.281	0.	0.000	17253.	-6.662	2652.	0.311	2.	0.000
25000 (30000	0.	0.000	0.	0.000	15715.	-6.517	1009.	0.194	0.	0.000
30000 (35000	0.	0.000	0.	0.000	603.	-0.520	191.	0.035	0.	0.000
35000 (40000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
40000 (45000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	5529.	-1.305	5576.	0.357	91411.	-25.813	44350.	6.031	0.	0.000
***** (5000	1415.	-0.247	5576.	0.357	3574.	-0.279	12303.	1.031	2.	0.000
5000 (10000	3024.	-0.896	0.	0.000	23203.	-3.546	18880.	2.637	2.	0.000
10000 (15000	4171.	-1.280	0.	0.000	27532.	-4.374	13530.	1.615	2.	0.000
15000 (20000	1553.	-0.573	0.	0.000	22025.	-5.561	9136.	0.894	2.	0.000
20000 (25000	1739.	-0.577	0.	0.000	44055.	-17.220	5348.	0.440	2.	0.000
25000 (30000	0.	0.000	0.	0.000	56476.	-32.941	3338.	0.437	2.	0.000
30000 (35000	0.	0.000	0.	0.000	19888.	-15.619	344.	0.265	0.	0.000
35000 (40000	0.	0.000	0.	0.000	1209.	-1.225	327.	0.262	0.	0.000
40000 (45000	0.	0.000	0.	0.000	247.	-0.275	40.	0.014	2.	0.000
ALL RETURNS. Total	11951.	-3.372	5576.	0.357	200209.	-82.541	62086.	7.652	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	14.5	10.4	-46.2	-46.2	0.0	88.5	24.3	-64.2
5000 (10000	228	51.9	35.5	33.5	363.3	363.3	0.0	227.6	94.5	-133.1
10000 (15000	158	46.8	31.1	30.9	559.2	559.2	0.0	338.1	194.1	-144.1
15000 (20000	118	31.5	28.7	28.3	591.5	591.5	0.0	407.5	296.4	-111.1
20000 (30000	200	50.0	47.6	47.6	1201.6	1201.6	0.0	819.9	627.5	-192.4
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1706.7	1456.3	-250.5
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	947.4	866.2	-81.2
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	280.0	268.4	-11.7
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	121.5	119.2	-2.4
TOTALS	1699	314.2	245.1	238.4	6586.5	6586.5	0.0	4937.2	3946.7	-990.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	.071	.082
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	17.8	13.2	9.9	9.9	6.286	6.286	0.000	0.000	0.000	0.000
15000 (20000	16.3	9.5	.3	.4	.318	.318	0.000	0.000	0.000	0.000
20000 (30000	30.0	23.0	.0	.0	.007	.007	0.000	0.000	0.000	0.000
30000 (50000	45.2	38.8	0.0	0.0	0.000	0.000	0.000	0.000	.349	.351
50000 (100000	19.9	19.3	0.0	0.0	0.000	0.000	0.000	0.000	10.212	10.279
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	9.549	9.563
200000 (*****	.6	.6	0.0	0.0	.024	.024	0.000	0.000	18.032	18.038
TOTALS	140.2	114.7	25.2	25.3	16.886	16.886	0.000	0.000	38.213	38.313

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	7.2	6.6	-.5	-1.9	-1.9	0.0	5.3	4.8	-.5
5000 (10000	13.0	10.9	-2.1	-7.8	-8.2	-.4	5.3	2.7	-2.6
10000 (15000	26.8	23.8	-3.0	-4.9	-5.0	-.2	22.0	18.8	-3.2
15000 (20000	43.3	40.6	-2.7	-.0	-.0	-.0	43.3	40.6	-2.7
20000 (30000	92.5	88.2	-4.3	-.0	-.0	0.0	92.5	88.2	-4.3
30000 (50000	235.5	229.9	-5.6	0.0	0.0	0.0	235.5	229.9	-5.6
50000 (100000	176.9	176.5	-.4	0.0	0.0	0.0	176.9	176.5	-.4
100000 (200000	76.2	76.1	-.0	0.0	0.0	0.0	76.2	76.1	-.0
200000 (*****	55.8	55.8	.0	0.0	0.0	0.0	55.8	55.8	.0
TOTALS	727.2	708.4	-18.8	-14.5	-15.1	-.6	712.7	693.3	-19.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

Data for: ALL RETURNS

INCREASED STANDARD DEDUCTION

1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS	AMOUNT OF TAX CHANGE (\$ MIL)
***** (3000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	4592.	-0.232	0.	0.000	4592.	-0.232
15000 (20000	0.	0.000	0.	0.000	6600.	-1.050	0.	0.000	6600.	-1.050
20000 (30000	0.	0.000	0.	0.000	6559.	-0.597	0.	0.000	6559.	-0.597
30000 (50000	0.	0.000	0.	0.000	6475.	-0.812	0.	0.000	6475.	-0.812
50000 (100000	0.	0.000	0.	0.000	589.	-0.115	0.	0.000	589.	-0.115
100000 (200000	0.	0.000	0.	0.000	34.	-0.023	0.	0.000	34.	-0.023
200000 (*****	0.	0.000	0.	0.000	0.	0.000	7.	0.000	0.	0.000
ITEMIZE. Total:	0.	0.000	0.	0.000	25449.	-2.830	7.	0.000	25451.	-2.830
***** (5000	4115.	-0.103	0.	0.000	13754.	-0.530	0.	0.000	0.	0.000
5000 (10000	2051.	-0.125	0.	0.000	37910.	-2.564	0.	0.000	0.	0.000
10000 (15000	206.	-0.016	0.	0.000	24146.	-2.368	0.	0.000	0.	0.000
15000 (20000	320.	-0.025	0.	0.000	15221.	-1.683	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	19558.	-3.686	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	15724.	-4.002	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	794.	-0.300	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total:	6692.	-0.270	0.	0.000	128106.	-15.534	0.	0.000	0.	0.000
***** (5000	4115.	-0.103	0.	0.000	13754.	-0.530	0.	0.000	0.	0.000
5000 (10000	2051.	-0.125	0.	0.000	37910.	-2.564	0.	0.000	0.	0.000
10000 (15000	206.	-0.016	0.	0.000	28738.	-3.201	0.	0.000	4592.	-0.232
15000 (20000	320.	-0.025	0.	0.000	23221.	-2.733	0.	0.000	6600.	-1.050
20000 (30000	0.	0.000	0.	0.000	25517.	-4.583	0.	0.000	6559.	-0.597
30000 (50000	0.	0.000	0.	0.000	23199.	-5.514	0.	0.000	6475.	-0.812
50000 (100000	0.	0.000	0.	0.000	1383.	-0.416	0.	0.000	589.	-0.115
100000 (200000	0.	0.000	0.	0.000	34.	-0.023	0.	0.000	34.	-0.023
200000 (*****	0.	0.000	0.	0.000	0.	0.000	7.	0.000	0.	0.000
ALL RETURNS. Total:	6692.	-0.270	0.	0.000	153556.	-19.364	7.	0.000	25451.	-2.830

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15
Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Income Classifier: EXPANDED INCOME
Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.4	10.5	-46.2	-46.2	0.0	24.3	24.3	0.0
5000 (10000	228	51.9	33.5	35.6	363.3	363.3	0.0	94.5	94.5	0.0
10000 (15000	158	46.8	30.9	32.3	559.2	559.2	0.0	194.1	194.1	0.0
15000 (20000	118	31.5	28.3	28.7	591.5	591.5	0.0	296.4	296.4	0.0
20000 (30000	200	50.0	47.6	48.2	1201.6	1201.6	0.0	627.5	627.5	0.0
30000 (50000	245	62.0	62.0	62.0	2218.5	2218.5	0.0	1456.3	1456.3	0.0
50000 (100000	181	22.1	22.1	22.1	1212.5	1212.5	0.0	866.2	866.2	0.0
100000 (200000	129	3.1	3.1	3.1	335.9	335.9	0.0	268.4	268.4	0.0
200000 (*****	115	.7	.7	.7	150.3	150.3	0.0	119.2	119.2	0.0
TOTALS	1699	314.2	238.4	243.0	6586.5	6586.5	0.0	3946.7	3946.7	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	.082	1.114
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	13.2	13.2	9.9	8.7	6.286	6.286	0.000	0.000	0.000	0.000
15000 (20000	9.5	9.5	.4	.3	.318	.318	0.000	0.000	0.000	0.000
20000 (30000	23.0	23.0	.0	.0	.007	.007	0.000	0.000	0.000	0.000
30000 (50000	38.8	38.8	0.0	0.0	0.000	0.000	0.000	0.000	.351	1.140
50000 (100000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	10.279	13.093
100000 (200000	3.0	3.0	0.0	0.0	0.000	0.000	0.000	0.000	9.563	15.023
200000 (*****	.6	.6	0.0	0.0	.024	.024	0.000	0.000	18.038	25.026
TOTALS	114.7	114.7	25.3	24.0	16.886	16.886	0.000	0.000	38.313	55.396

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.6	6.4	-.2	-1.9	-1.9	0.0	4.8	4.6	-.2
5000 (10000	10.9	13.8	2.9	-8.2	-8.1	.1	2.7	5.7	3.0
10000 (15000	23.8	27.2	3.4	-5.0	-5.0	.1	18.8	22.2	3.5
15000 (20000	40.6	43.0	2.4	-.0	-.0	.0	40.6	43.0	2.4
20000 (30000	88.2	90.9	2.6	-.0	-.0	0.0	88.2	90.9	2.6
30000 (50000	229.9	211.5	-18.4	0.0	0.0	0.0	229.9	211.5	-18.4
50000 (100000	176.5	152.2	-24.2	0.0	0.0	0.0	176.5	152.2	-24.2
100000 (200000	76.1	64.1	-12.0	0.0	0.0	0.0	76.1	64.1	-12.0
200000 (*****	55.8	48.2	-7.6	0.0	0.0	0.0	55.8	48.2	-7.6
TOTALS	708.4	657.4	-51.0	-15.1	-15.0	.2	693.3	642.5	-50.8



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	41.	-635	667.	.056	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	607.	.036	0.	0.000
10000 (15000	0.	0.000	1188.	.145	0.	0.000	5095.	.423	2.	0.000
15000 (20000	0.	0.000	0.	0.000	2.	-300	6635.	1.026	0.	0.000
20000 (30000	0.	0.000	537.	.011	2134.	-481	19500.	3.156	0.	0.000
30000 (50000	0.	0.000	0.	0.000	26059.	-11.123	12547.	1.304	0.	0.000
50000 (100000	0.	0.000	0.	0.000	18470.	-22.864	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2070.	-11.893	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	311.	-7.590	0.	0.000	2.	0.000
ITEMIZE. Total	0.	0.000	1725.	.156	49088.	-54.590	45051.	5.001	0.	0.000
***** (5000	0.	0.000	163.	.000	0.	-302	9601.	.370	0.	0.000
5000 (10000	0.	0.000	2117.	.386	0.	0.000	36950.	2.979	0.	0.000
10000 (15000	0.	0.000	206.	.010	104.	-303	28050.	3.070	0.	0.000
15000 (20000	0.	0.000	320.	.031	6432.	-422	15569.	1.819	0.	0.000
20000 (30000	0.	0.000	0.	0.000	9815.	-2.460	16703.	2.400	2.	0.000
30000 (50000	0.	0.000	0.	0.000	16606.	-8.840	6554.	.306	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1192.	-1.353	0.	0.000	2.	0.000
100000 (200000	0.	0.000	0.	0.000	34.	-1.133	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
NON-ITEMIZE. Total	0.	0.000	2906.	.435	34183.	-13.212	113646.	10.952	0.	0.000
***** (5000	0.	0.000	163.	.000	42.	-537	10468.	.426	0.	0.000
5000 (10000	0.	0.000	2117.	.386	0.	0.000	37556.	3.015	0.	0.000
10000 (15000	0.	0.000	1394.	.155	104.	-303	33145.	3.493	0.	0.000
15000 (20000	0.	0.000	320.	.031	5434.	-423	22223.	2.645	0.	0.000
20000 (30000	0.	0.000	537.	.011	11949.	-2.340	36202.	5.554	0.	0.000
30000 (50000	0.	0.000	0.	0.000	42665.	-19.968	19101.	1.610	0.	0.000
50000 (100000	0.	0.000	0.	0.000	19662.	-24.215	1.	.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2104.	-12.026	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	311.	-7.590	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	4531.	.591	83271.	-67.902	158697.	16.953	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

Data for: FEDERAL FILERS ONLY

REPEAL CAPITAL GAINS EXCLUSION

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.5	10.5	-46.2	-45.4	.8	24.3	24.4	.1
5000 (10000	228	51.9	35.6	35.6	363.3	363.5	.2	94.5	94.6	.1
10000 (15000	158	46.8	32.3	32.3	559.2	562.1	2.9	194.1	196.3	2.2
15000 (20000	118	31.5	28.7	28.7	591.5	593.3	1.9	296.4	297.7	1.3
20000 (30000	200	50.0	48.2	48.7	1201.6	1214.8	13.2	627.5	641.3	13.9
30000 (50000	245	62.0	62.0	62.0	2218.5	2246.8	28.3	1456.3	1484.7	28.5
50000 (100000	181	22.1	22.1	20.8	1212.5	1231.2	18.7	866.2	881.4	15.2
100000 (200000	129	3.1	3.1	3.0	335.9	366.4	30.4	268.4	301.6	33.2
200000 (*****	115	.7	.7	.6	150.3	197.9	47.6	119.2	165.7	46.5
TOTALS	1699	314.2	243.0	242.2	6586.5	6730.6	144.0	3946.7	4087.7	141.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	1.114	.729
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	13.2	13.2	8.7	8.7	6.286	6.271	0.000	0.000	0.000	0.000
15000 (20000	9.5	9.5	.3	.3	.318	.317	0.000	0.000	0.000	0.000
20000 (30000	23.0	23.0	.0	.0	.007	.007	0.000	0.000	0.000	0.000
30000 (50000	38.8	38.8	0.0	0.0	0.000	0.000	0.000	0.000	1.140	.829
50000 (100000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	13.093	3.183
100000 (200000	3.0	2.9	0.0	0.0	0.000	0.000	0.000	0.000	15.023	4.025
200000 (*****	.6	.6	0.0	.0	.024	.001	0.000	0.000	25.026	6.733
TOTALS	114.7	114.6	24.0	24.0	16.886	16.847	0.000	0.000	55.396	15.498

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.4	6.1	-.4	-1.9	-1.9	0.0	4.6	4.2	-.4
5000 (10000	13.8	13.9	.0	-8.1	-8.1	0.0	5.7	5.7	.0
10000 (15000	27.2	27.6	.3	-5.0	-5.0	0.0	22.2	22.6	.3
15000 (20000	43.0	43.2	.2	-.0	-.0	.0	43.0	43.2	.2
20000 (30000	90.9	92.9	2.0	-.0	-.0	0.0	90.9	92.9	2.0
30000 (50000	211.5	216.1	4.6	0.0	0.0	0.0	211.5	216.1	4.6
50000 (100000	152.2	146.5	-5.8	0.0	0.0	0.0	152.2	146.5	-5.8
100000 (200000	64.1	63.7	-.4	0.0	0.0	0.0	64.1	63.7	-.4
200000 (*****	48.2	42.7	-5.5	0.0	-.0	-.0	48.2	42.7	-5.5
TOTALS	657.4	652.6	-4.8	-15.0	-15.0	.0	642.5	637.6	-4.8



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

Data for: ALL RETURNS

REPEAL CAPITAL GAINS EXCLUSION

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	6.	-.018	0.	0.000	6.	-.018	334.	.001	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1188.	.041	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2782.	.130	0.	0.000
20000 (30000	0.	0.000	559.	.209	0.	0.000	7899.	1.590	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1896.	-.132	5596.	1.563	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1069.	-.610	2376.	1.248	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1207.	-2.354	834.	3.115	85.	-.052
200000 (*****	1.	-.100	0.	0.000	282.	-3.939	213.	1.636	0.	0.000
ITEMIZE, Total	7.	-.118	559.	.209	4460.	-7.053	20422.	9.485	85.	-.052
***** (5000	0.	0.000	0.	0.000	20.	-.339	1.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	778.	.014	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4221.	.308	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	86.	.009	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1003.	-.085	2325.	.441	0.	0.000
30000 (50000	0.	0.000	0.	0.000	75.	-.001	3746.	3.187	0.	0.000
50000 (100000	1290.	-7.465	0.	0.000	1379.	-7.685	790.	1.131	0.	0.000
100000 (200000	31.	-.608	0.	0.000	62.	-1.353	34.	.166	0.	0.000
200000 (*****	13.	-.249	0.	0.000	70.	-3.214	0.	0.000	0.	0.000
NON-ITEMIZE, Total	1333.	-8.922	0.	0.000	2609.	-12.598	11982.	5.317	0.	0.000
***** (5000	6.	-.018	0.	0.000	26.	-.357	335.	.001	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	778.	.014	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5409.	.349	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2868.	.199	0.	0.000
20000 (30000	0.	0.000	559.	.209	1003.	-.085	9425.	2.131	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1971.	-.132	3343.	4.750	0.	0.000
50000 (100000	1290.	-7.465	0.	0.000	2448.	-8.215	3166.	2.439	0.	0.000
100000 (200000	31.	-.608	0.	0.000	1269.	-3.707	866.	3.283	85.	-.052
200000 (*****	14.	-.948	0.	0.000	752.	-7.154	213.	1.636	0.	0.000
ALL RETURNS, Total	1340.	-9.039	559.	.209	7063.	-19.651	32405.	14.902	85.	-.052

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.5	10.5	-45.4	-45.4	0.0	24.4	24.4	0.0
5000 (10000	228	51.9	35.6	35.6	363.5	363.5	0.0	94.5	94.5	0.0
10000 (15000	158	46.8	32.3	32.3	562.1	562.1	0.0	196.3	196.3	0.0
15000 (20000	118	31.5	28.7	28.7	593.3	593.3	0.0	297.7	297.7	0.0
20000 (30000	200	50.0	48.7	48.7	1214.8	1214.8	0.0	641.3	641.3	0.0
30000 (50000	245	62.0	62.0	62.0	2246.8	2246.8	0.0	1484.7	1484.7	0.0
50000 (100000	181	22.1	20.8	20.8	1231.2	1231.2	0.0	881.4	881.4	0.0
100000 (200000	129	3.1	3.0	3.0	366.4	366.4	0.0	301.6	301.6	0.0
200000 (*****	115	.7	.6	.6	197.9	197.9	0.0	165.7	165.7	0.0
TOTALS	1699	314.2	242.2	242.2	6730.6	6730.6	0.0	4087.7	4087.7	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	.729	4.553
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	13.2	13.2	8.7	8.7	6.271	6.271	0.000	0.000	0.000	0.000
15000 (20000	9.5	9.5	.3	.3	.317	.317	0.000	0.000	0.000	0.000
20000 (30000	23.0	23.0	.0	.0	.007	.007	0.000	0.000	0.000	0.000
30000 (50000	38.8	38.8	0.0	0.0	0.000	0.000	0.000	0.000	.829	3.180
50000 (100000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	3.183	4.214
100000 (200000	2.9	2.9	0.0	0.0	0.000	0.000	0.000	0.000	4.025	5.026
200000 (*****	.6	.6	.0	.0	.001	.001	0.000	0.000	6.733	9.465
TOTALS	114.6	114.6	24.0	24.0	16.847	16.847	0.000	0.000	15.498	26.438

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	6.1	9.9	3.8	-1.9	-1.9	0.0	4.2	8.0	3.8
5000 (10000	13.9	13.9	0.0	-8.1	-8.1	0.0	5.7	5.7	0.0
10000 (15000	27.6	27.6	0.0	-5.0	-5.0	0.0	22.6	22.6	0.0
15000 (20000	43.2	43.2	0.0	-.0	-.0	0.0	43.2	43.2	0.0
20000 (30000	92.9	92.9	0.0	-.0	-.0	0.0	92.9	92.9	0.0
30000 (50000	216.1	218.5	2.4	0.0	0.0	0.0	216.1	218.5	2.4
50000 (100000	146.5	147.5	1.0	0.0	0.0	0.0	146.5	147.5	1.0
100000 (200000	63.7	64.7	1.0	0.0	0.0	0.0	63.7	64.7	1.0
200000 (*****	42.7	45.4	2.7	-.0	-.0	0.0	42.7	45.4	2.7
TOTALS	652.6	663.5	10.9	-15.0	-15.0	0.0	637.6	648.5	10.9



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	6.	.007	0.	0.000	47.	2.690	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	272.	2.349	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1354.	1.217	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	819.	1.002	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	279.	2.662	0.	0.000
ITEMIZE. Total	0.	0.000	6.	.007	0.	0.000	2781.	9.720	0.	0.000
***** (5000	0.	0.000	0.	.000	0.	0.000	21.	1.133	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	39.	.003	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	112.	.013	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	1.	.014	0.	0.000	0.	.070	0.	0.000
NON-ITEMIZE. Total	0.	0.000	1.	.014	0.	0.000	171.	1.220	0.	0.000
***** (5000	0.	0.000	6.	.007	0.	0.000	68.	3.624	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	311.	2.352	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1474.	1.231	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	819.	1.002	0.	0.000
200000 (*****	0.	0.000	1.	.014	0.	0.000	281.	2.733	0.	0.000
ALL RETURNS. Total	0.	0.000	7.	.021	0.	0.000	2953.	10.340	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

Data for: FEDERAL FILERS ONLY

BEHAVIORAL ADJUSTMENT TO CHARITABLE

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	10.5	10.5	-45.4	-45.4	0.0	24.4	24.3	-.1
5000 (10000	228	51.9	35.6	35.6	363.5	363.5	0.0	94.6	94.6	0.0
10000 (15000	158	46.8	32.3	32.3	562.1	562.1	0.0	196.3	196.5	.1
15000 (20000	118	31.5	28.7	28.7	593.3	593.3	0.0	297.7	298.5	.8
20000 (30000	200	50.0	48.7	48.7	1214.8	1214.8	0.0	641.3	642.2	.9
30000 (50000	245	62.0	62.0	62.0	2246.8	2246.8	0.0	1484.7	1488.1	3.4
50000 (100000	181	22.1	20.8	20.8	1231.2	1231.2	0.0	881.4	882.7	1.3
100000 (200000	129	3.1	3.0	3.0	366.4	366.4	0.0	301.6	302.5	1.0
200000 (*****	115	.7	.6	.6	197.9	197.9	0.0	165.7	168.3	2.6
TOTALS	1699	314.2	242.2	242.2	6730.6	6730.6	0.0	4087.7	4097.8	10.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	3.1	3.1	1.875	1.875	0.000	0.000	4.553	4.550
5000 (10000	2.9	2.9	11.8	11.8	8.376	8.376	0.000	0.000	0.000	0.000
10000 (15000	13.2	13.2	8.7	8.7	6.271	6.271	0.000	0.000	0.000	0.000
15000 (20000	9.5	9.5	.3	.3	.317	.317	0.000	0.000	0.000	0.000
20000 (30000	23.0	23.0	.0	.0	.007	.007	0.000	0.000	0.000	0.000
30000 (50000	38.8	38.8	0.0	0.0	0.000	0.000	0.000	0.000	3.180	3.177
50000 (100000	19.3	19.3	0.0	0.0	0.000	0.000	0.000	0.000	4.214	4.206
100000 (200000	2.9	2.9	0.0	0.0	0.000	0.000	0.000	0.000	5.025	5.008
200000 (*****	.6	.6	.0	.0	.001	.001	0.000	0.000	9.465	9.376
TOTALS	114.6	114.6	24.0	24.0	16.847	16.847	0.000	0.000	26.438	26.327

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	9.9	9.9	-.0	-1.9	-1.9	0.0	8.0	8.0	-.0
5000 (10000	13.9	13.9	0.0	-8.1	-8.1	0.0	5.7	5.7	0.0
10000 (15000	27.6	27.6	.0	-5.0	-5.0	.0	22.6	22.6	.0
15000 (20000	43.2	43.3	.1	-.0	-.0	.0	43.2	43.3	.1
20000 (30000	92.9	93.0	.1	-.0	-.0	0.0	92.9	93.0	.1
30000 (50000	218.5	219.2	.7	0.0	0.0	0.0	218.5	219.2	.7
50000 (100000	147.5	147.9	.4	0.0	0.0	0.0	147.5	147.9	.4
100000 (200000	64.7	65.0	.3	0.0	0.0	0.0	64.7	65.0	.3
200000 (*****	45.4	46.0	.7	-.0	-.0	0.0	45.4	46.0	.7
TOTALS	663.5	665.7	2.2	-15.0	-15.0	.0	648.5	650.8	2.2



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

Data for: ALL RETURNS

BEHAVIORAL ADJUSTMENT TO CHARITABLE

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.000	41.	-.021	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5025.	.009	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6499.	.122	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	18655.	.120	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	31138.	.673	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17510.	.350	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1995.	.292	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	509.	.654	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	41.	-.021	81433.	2.229	0.	0.000
***** (5000	0.	0.200	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.200	0.	0.000	41.	-.021	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5025.	.009	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6499.	.122	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	18655.	.120	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	31138.	.673	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17510.	.350	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1995.	.292	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	509.	.654	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	41.	-.021	81433.	2.229	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALS

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	9.1	10.5	-90.4	-45.4	45.1	54.6	24.3	-30.3
5000 (10000	228	51.9	40.8	35.6	351.3	363.5	12.2	234.4	94.6	-139.8
10000 (15000	158	46.8	37.1	32.3	529.1	562.1	33.0	351.9	196.5	-155.5
15000 (20000	118	31.5	29.4	28.7	549.1	593.3	44.2	407.9	298.5	-109.3
20000 (30000	200	50.0	43.1	48.7	1174.5	1214.8	40.3	863.1	642.2	-220.8
30000 (50000	245	62.0	59.8	62.0	2152.7	2246.8	94.0	1748.3	1488.1	-260.1
50000 (100000	181	22.1	22.1	20.8	1146.9	1231.2	84.3	932.5	882.7	-49.8
100000 (200000	129	3.1	3.1	3.0	323.1	366.4	43.2	273.3	302.5	29.2
200000 (*****	115	.7	.7	.6	143.2	197.9	54.7	115.1	168.3	53.2
TOTALS	1699	314.2	245.0	242.2	6279.5	6730.6	451.0	4981.0	4097.8	-883.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.5	4.5	2.7	3.1	1.034	1.875	0.000	0.000	.114	4.560
5000 (10000	2.9	2.9	7.9	11.8	3.949	8.376	0.000	0.000	0.000	0.000
10000 (15000	19.8	13.2	1.3	8.7	.311	6.271	0.000	0.000	0.000	0.000
15000 (20000	15.8	9.5	0.0	.3	0.000	.317	0.000	0.000	0.000	0.000
20000 (30000	34.5	23.0	0.0	.0	0.000	.007	0.000	0.000	0.000	0.000
30000 (50000	52.0	38.8	0.0	0.0	0.000	0.000	0.000	0.000	1.797	3.177
50000 (100000	19.9	19.3	0.0	0.0	0.000	0.000	0.000	0.000	11.016	4.206
100000 (200000	3.0	2.9	0.0	0.0	.017	0.000	0.000	0.000	13.393	5.008
200000 (*****	.6	.6	0.0	.0	.001	.001	0.000	0.000	20.423	9.376
TOTALS	153.0	114.6	11.8	24.0	5.312	16.847	0.000	0.000	46.742	26.327

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.6	9.9	9.3	-1.0	-1.9	-.8	-.5	8.0	8.5
5000 (10000	12.8	13.9	1.1	-3.1	-8.1	-5.0	9.6	5.7	-3.9
10000 (15000	27.2	27.6	.4	-.1	-5.0	-4.9	27.1	22.6	-4.5
15000 (20000	42.8	43.3	.5	0.0	-.0	-.0	42.8	43.3	.5
20000 (30000	95.3	93.0	-2.3	0.0	-.0	-.0	95.3	93.0	-2.3
30000 (50000	237.7	219.2	-18.6	0.0	0.0	0.0	237.7	219.2	-18.6
50000 (100000	167.1	147.9	-19.2	0.0	0.0	0.0	167.1	147.9	-19.2
100000 (200000	71.0	65.0	-6.0	0.0	0.0	0.0	71.0	65.0	-6.0
200000 (*****	52.7	46.0	-6.6	0.0	-.0	-.0	52.7	46.0	-6.6
TOTALS	707.2	665.7	-41.5	-4.2	-15.0	-10.7	702.9	650.8	-52.2



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	38.	3.023	52.	-0.010	708.	6.216	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1625.	-0.020	607.	0.012	0.	0.000
10000 (15000	2409.	-1.051	1188.	.247	4479.	-2.582	11531.	2.753	6674.	2.055
15000 (20000	864.	-1.172	150.	.131	2025.	-0.213	11751.	3.464	6742.	1.727
20000 (30000	0.	0.000	4867.	2.572	18595.	-5.446	15117.	6.791	11734.	-3.524
30000 (50000	0.	0.000	2167.	3.804	39845.	-23.272	12170.	12.888	13562.	-4.975
50000 (100000	0.	0.000	2.	.001	14333.	-17.269	5519.	5.708	556.	-0.076
100000 (200000	0.	0.000	0.	0.000	2166.	-7.768	823.	2.371	119.	.024
200000 (*****	0.	0.000	0.	0.000	324.	-5.986	255.	2.272	0.	0.000
ITEMIZE, Total	3273.	-1.222	8412.	9.879	83446.	-63.366	58491.	42.485	39386.	-4.768
***** (5000	2465.	-1.172	3853.	2.498	5508.	-1.004	9827.	3.273	6.	.007
5000 (10000	5754.	-3.377	549.	.126	27994.	-6.615	19010.	3.522	0.	0.000
10000 (15000	4181.	-3.963	626.	.066	17865.	-6.320	7187.	1.540	61.	.023
15000 (20000	0.	0.000	0.	0.000	13472.	-3.606	2272.	.823	458.	.360
20000 (30000	0.	0.000	752.	.693	12104.	-4.800	2924.	1.171	215.	-0.224
30000 (50000	0.	0.000	0.	0.000	8757.	-8.969	1178.	.780	290.	.068
50000 (100000	1290.	-7.458	0.	0.000	1924.	-8.245	282.	.559	0.	0.000
100000 (200000	31.	-0.590	0.	0.000	62.	-0.592	0.	0.000	0.	0.000
200000 (*****	13.	-0.700	0.	0.000	68.	-3.095	6.	.165	4.	.047
NON-ITEMIZE, Total	13734.	-16.260	5781.	3.383	87754.	-43.253	42667.	11.938	1042.	.460
***** (5000	2465.	-1.172	3891.	5.521	5559.	-1.013	10536.	9.495	6.	.007
5000 (10000	5754.	-3.377	549.	.126	29620.	-7.435	19617.	3.534	0.	0.000
10000 (15000	6590.	-5.013	1814.	.312	22344.	-8.902	18718.	4.483	6735.	2.078
15000 (20000	864.	-1.172	150.	.131	15498.	-3.818	14824.	4.286	7201.	2.087
20000 (30000	0.	0.000	5619.	3.365	30698.	-10.254	18041.	7.962	11946.	-3.549
30000 (50000	0.	0.000	2167.	3.804	48602.	-32.241	13348.	13.666	13860.	-4.307
50000 (100000	1290.	-7.458	2.	.001	16257.	-25.513	5801.	5.257	556.	-0.076
100000 (200000	31.	-0.590	0.	0.000	2228.	-8.360	823.	2.371	119.	.024
200000 (*****	13.	-0.700	0.	0.000	392.	-9.000	271.	2.437	4.	.047
ALL RETURNS, Total	17007.	-17.482	14192.	13.262	171200.	-106.619	101176.	54.424	40429.	-4.289



Federal Tax Liability for Montana

1989 Levels of Income
1989 Tax Law



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.4	8.4	-54.0	-53.6	.4	49.7	49.8	.2
5000 (10000	227	53.3	40.0	40.0	332.3	332.7	.4	221.1	221.4	.3
10000 (15000	155	42.9	36.5	36.5	513.2	514.0	.8	334.7	335.5	.8
15000 (20000	118	31.2	28.6	28.6	532.5	534.1	1.6	402.6	404.2	1.6
20000 (30000	198	49.7	40.4	40.4	1162.6	1163.8	1.2	851.4	852.6	1.2
30000 (50000	237	66.1	65.1	65.1	2272.9	2274.1	1.2	1836.8	1838.0	1.2
50000 (100000	197	26.4	26.4	26.4	1365.0	1366.5	1.5	1135.3	1136.8	1.5
100000 (200000	129	3.2	3.2	3.2	326.1	326.5	.4	278.2	278.6	.4
200000 (*****	121	.6	.6	.6	159.3	159.4	.1	130.2	130.3	.1
TOTALS	1699	316.1	249.2	249.2	6609.8	6617.5	7.6	5239.9	5247.2	7.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.790	.790	0.000	0.000	.128	.128
5000 (10000	3.6	3.6	7.3	7.3	3.608	3.608	0.000	0.000	0.000	0.000
10000 (15000	21.9	21.9	1.5	1.5	.316	.299	0.000	0.000	.020	.020
15000 (20000	14.7	14.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.2	35.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	55.3	55.3	0.0	0.0	0.000	0.000	0.000	0.000	.368	.368
50000 (100000	23.5	23.5	0.0	0.0	0.000	0.000	0.000	0.000	9.331	9.307
100000 (200000	3.0	3.0	0.0	0.0	.072	.072	0.000	0.000	21.431	21.399
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	18.146	18.125
TOTALS	163.0	163.0	10.9	10.9	4.791	4.775	0.000	0.000	49.423	49.346

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	.0	-.8	-.8	0.0	-.3	-.3	.0
5000 (10000	11.0	11.1	.0	-3.0	-3.0	0.0	8.0	8.0	.0
10000 (15000	25.6	25.7	.1	-.1	-.1	.0	25.5	25.6	.1
15000 (20000	42.5	42.8	.2	0.0	0.0	0.0	42.5	42.8	.2
20000 (30000	85.0	85.3	.2	0.0	0.0	0.0	85.0	85.3	.2
30000 (50000	242.6	242.9	.3	0.0	0.0	0.0	242.6	242.9	.3
50000 (100000	186.3	186.8	.5	0.0	0.0	0.0	186.3	186.8	.5
100000 (200000	76.8	76.9	.1	0.0	0.0	0.0	76.8	76.9	.1
200000 (*****	55.2	55.2	.0	0.0	0.0	0.0	55.2	55.2	.0
TOTALS	725.6	727.1	1.4	-3.9	-3.9	.0	721.7	723.2	1.5



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REFERRAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHOSE CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	757.	.010	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2.	0.000	4907.	.005	2.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3123.	.011	2.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	5084.	.102	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	18557.	.253	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	9241.	.454	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1411.	.105	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-0.000	225.	.001	0.	0.000
***** Total	0.	0.000	0.	0.000	0.	-0.000	43220.	1.071	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	195.	.001	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1673.	.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	135.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1317.	.002	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3275.	.077	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1923.	.043	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	179.	.010	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** Total	0.	0.000	0.	0.000	0.	0.000	3554.	.108	0.	0.000
***** 5000	0.	0.000	0.	0.000	0.	0.000	962.	.010	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1672.	.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5032.	.005	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9245.	.043	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	3358.	.010	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	14450.	.205	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	9413.	.404	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1411.	.105	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-0.000	225.	.001	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	-0.000	50265.	1.453	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.4	8.5	-53.6	-50.5	3.1	49.8	51.4	1.6
5000 (10000	227	53.3	40.0	40.2	332.7	341.3	8.7	221.4	226.1	4.8
10000 (15000	155	42.9	36.5	38.2	514.0	523.2	9.2	335.5	345.0	9.5
15000 (20000	118	31.2	28.6	28.6	534.1	543.9	9.8	404.2	414.4	10.2
20000 (30000	198	49.7	40.4	40.4	1163.8	1163.9	.1	852.6	852.7	.1
30000 (50000	237	66.1	65.1	65.1	2274.1	2274.1	0.0	1838.0	1838.0	0.0
50000 (100000	197	26.4	26.4	26.4	1366.5	1366.5	0.0	1136.8	1136.8	0.0
100000 (200000	129	3.2	3.2	3.2	326.5	326.5	0.0	278.6	278.6	0.0
200000 (*****	121	.6	.6	.6	159.4	159.4	0.0	130.3	130.3	0.0
TOTALS	1699	316.1	249.2	251.2	6617.5	6648.3	30.8	5247.2	5273.3	26.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.790	.786	0.000	0.000	.128	.128
5000 (10000	3.6	3.6	7.3	7.3	3.608	3.370	0.000	0.000	0.000	0.000
10000 (15000	21.9	21.9	1.5	0.0	.299	.014	0.000	0.000	.020	.020
15000 (20000	14.7	14.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.2	35.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	55.3	55.3	0.0	0.0	0.000	0.000	0.000	0.000	.368	.368
50000 (100000	23.5	23.5	0.0	0.0	0.000	0.000	0.000	0.000	9.307	9.307
100000 (200000	3.0	3.0	0.0	0.0	.072	.072	0.000	0.000	21.399	21.399
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	18.125	18.125
TOTALS	163.0	163.0	10.9	9.5	4.775	4.248	0.000	0.000	49.346	49.346

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	.0	-.8	-.8	.0	-.3	-.2	.0
5000 (10000	11.1	11.4	.3	-3.0	-2.8	.2	8.0	8.6	.5
10000 (15000	25.7	27.0	1.3	-.1	0.0	.1	25.6	27.0	1.4
15000 (20000	42.8	44.2	1.4	0.0	0.0	0.0	42.8	44.2	1.4
20000 (30000	85.3	85.3	.0	0.0	0.0	0.0	85.3	85.3	.0
30000 (50000	242.9	242.9	0.0	0.0	0.0	0.0	242.9	242.9	0.0
50000 (100000	186.8	186.8	0.0	0.0	0.0	0.0	186.8	186.8	0.0
100000 (200000	76.9	76.9	0.0	0.0	0.0	0.0	76.9	76.9	0.0
200000 (*****	55.2	55.2	0.0	0.0	0.0	0.0	55.2	55.2	0.0
TOTALS	727.1	730.2	3.1	-3.9	-3.6	.3	723.2	726.6	3.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHO- CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	INCREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)
***** (5200	2.	0.220	2.	0.200	0.	0.222	2.	0.222	2.	0.222
5222 (10220	2.	0.200	2.	0.200	2.	0.220	1449.	0.152	2.	0.200
12220 (15220	2.	0.200	1387.	0.722	2.	0.200	2058.	0.059	2.	0.220
15222 20222	2.	0.200	2.	0.200	2.	0.220	2745.	0.110	2.	0.200
20222 (30222	2.	0.200	2.	0.200	2.	0.200	2.	0.220	2.	0.220
30222 (50222	2.	0.200	2.	0.220	2.	0.000	2.	0.000	2.	0.220
50222 100220	2.	0.200	2.	0.000	2.	0.200	2.	0.000	2.	0.222
102220 (202200	2.	0.200	2.	0.000	2.	0.000	2.	0.000	2.	0.222
202200 (*****	2.	0.200	2.	0.000	2.	0.000	2.	0.220	2.	0.222
ITEMS: Total	2.	0.200	1387.	0.722	2.	0.000	7251.	0.361	2.	0.200
***** (5200	2.	0.200	140.	0.010	2.	0.000	522.	0.035	2.	0.200
5222 (10220	2.	0.200	145.	0.035	2.	0.000	4421.	0.076	2.	0.200
12220 15220	2.	0.200	331.	0.025	2.	0.200	2211.	0.026	2.	0.200
15222 (20220	2.	0.000	2.	0.000	2.	0.200	2252.	0.042	2.	0.200
20222 (30220	2.	0.200	2.	0.200	2.	0.200	225.	0.013	2.	0.220
30222 (50220	2.	0.222	2.	0.200	2.	0.200	2.	0.222	2.	0.200
50222 (100200	2.	0.220	2.	0.000	2.	0.222	2.	0.222	2.	0.222
102200 200200	2.	0.000	2.	0.222	2.	0.200	2.	0.200	2.	0.222
200200 (*****	2.	0.200	2.	0.000	2.	0.222	2.	0.222	2.	0.222
NON-ITEMS: Total	2.	0.220	516.	0.072	2.	0.220	3425.	0.234	2.	0.200
***** (5200	2.	0.200	140.	0.010	2.	0.200	522.	0.035	2.	0.200
5222 (10220	2.	0.200	145.	0.035	2.	0.200	5352.	0.035	2.	0.200
12220 15220	2.	0.200	1713.	0.747	2.	0.200	4265.	0.034	2.	0.200
15222 (20220	2.	0.000	2.	0.000	2.	0.000	5833.	0.052	2.	0.200
20222 (30220	2.	0.200	2.	0.220	2.	0.200	225.	0.016	2.	0.220
30222 (50220	2.	0.222	2.	0.200	2.	0.200	2.	0.200	2.	0.200
50222 (100200	2.	0.200	2.	0.000	2.	0.200	2.	0.222	2.	0.222
102200 (200200	2.	0.000	2.	0.000	2.	0.200	2.	0.220	2.	0.222
200200 (*****	2.	0.200	2.	0.000	2.	0.200	2.	0.220	2.	0.222
ALL RETURNS: Total	2.	0.000	2002.	0.792	2.	0.220	15675.	0.455	2.	0.220

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

Data for: FEDERAL FILERS ONLY

REPEAL TWO-EARNER DEDUCTION

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.5	8.5	-50.5	-49.8	.7	51.4	51.4	.0
5000 (10000	227	53.3	40.2	40.2	341.3	342.1	.8	226.1	226.8	.7
10000 (15000	155	42.9	38.2	38.2	523.2	525.0	1.8	345.0	346.7	1.7
15000 (20000	118	31.2	28.6	28.6	543.9	545.1	1.1	414.4	415.5	1.1
20000 (30000	198	49.7	40.4	40.4	1163.9	1173.1	9.2	852.7	862.1	9.4
30000 (50000	237	66.1	65.1	65.1	2274.1	2305.2	31.1	1838.0	1869.3	31.3
50000 (100000	197	26.4	26.4	26.4	1366.5	1388.3	21.8	1136.8	1158.6	21.9
100000 (200000	129	3.2	3.2	3.2	326.5	328.3	1.8	278.6	280.4	1.8
200000 (*****	121	.6	.6	.6	159.4	160.2	.8	130.3	131.1	.8
TOTALS	1699	316.1	251.2	251.2	6648.3	6717.5	69.2	5273.3	5342.0	68.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	.128
5000 (10000	3.6	3.6	7.3	7.3	3.370	3.369	0.000	0.000
10000 (15000	21.9	21.9	0.0	0.0	.014	.014	0.000	.020
15000 (20000	14.7	14.7	0.0	0.0	0.000	0.000	0.000	0.000
20000 (30000	35.2	35.2	0.0	0.0	0.000	0.000	0.000	0.000
30000 (50000	55.3	55.3	0.0	0.0	0.000	0.000	0.000	.368
50000 (100000	23.5	23.5	0.0	0.0	0.000	0.000	0.000	9.307
100000 (200000	3.0	3.0	0.0	0.0	.072	.072	0.000	21.399
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	18.125
TOTALS	163.0	163.0	9.5	9.5	4.248	4.247	0.000	49.346

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	0.0	-.8	-.8	.0	-.2	-.2	.0
5000 (10000	11.4	11.4	.0	-2.8	-2.8	.0	8.6	8.6	.0
10000 (15000	27.0	27.1	.1	0.0	0.0	0.0	27.0	27.1	.1
15000 (20000	44.2	44.4	.2	0.0	0.0	0.0	44.2	44.4	.2
20000 (30000	85.3	86.5	1.3	0.0	0.0	0.0	85.3	86.5	1.3
30000 (50000	242.9	250.0	7.1	0.0	0.0	0.0	242.9	250.0	7.1
50000 (100000	186.8	193.5	6.7	0.0	0.0	0.0	186.8	193.5	6.7
100000 (200000	76.9	77.5	.6	0.0	0.0	0.0	76.9	77.5	.6
200000 (*****	55.2	55.5	.3	0.0	0.0	0.0	55.2	55.5	.3
TOTALS	730.2	746.4	16.2	-3.6	-3.6	.0	726.6	742.8	16.2

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan Y: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
FEDERAL TWO-EARNER DEDUCTIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS DOLLARS	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	735.	0.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	330.	0.001	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5866.	0.005	0.	0.000
20000 (25000	0.	0.000	0.	0.000	0.	0.000	12993.	0.075	0.	0.000
25000 (30000	0.	0.000	0.	0.000	0.	0.000	32321.	0.257	0.	0.000
30000 (40000	0.	0.000	0.	0.000	0.	0.000	19590.	0.343	0.	0.000
40000 (50000	0.	0.000	0.	0.000	0.	0.000	1499.	0.009	0.	0.000
50000 *****	0.	0.000	0.	0.000	0.	0.000	437.	0.005	0.	0.000
ITEMIZE. Total:	0.	0.000	0.	0.000	0.	0.000	72431.	0.475	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	168.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	569.	0.005	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3243.	0.095	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1326.	0.094	0.	0.000
20000 (25000	0.	0.000	0.	0.000	0.	0.000	3133.	0.034	0.	0.000
25000 (30000	0.	0.000	0.	0.000	0.	0.000	4331.	0.003	0.	0.000
30000 (40000	0.	0.000	0.	0.000	0.	0.000	3097.	0.033	0.	0.000
40000 (50000	0.	0.000	0.	0.000	0.	0.000	30.	0.003	0.	0.000
50000 *****	0.	0.000	0.	0.000	0.	0.000	15.	0.002	0.	0.000
NON-ITEMIZE. Total:	0.	0.000	0.	0.000	0.	0.000	13497.	0.178	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	168.	0.002	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1354.	0.016	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3613.	0.096	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7732.	0.159	0.	0.000
20000 (25000	0.	0.000	0.	0.000	0.	0.000	14131.	0.069	0.	0.000
25000 (30000	0.	0.000	0.	0.000	0.	0.000	37151.	0.070	0.	0.000
30000 (40000	0.	0.000	0.	0.000	0.	0.000	21787.	0.140	0.	0.000
40000 (50000	0.	0.000	0.	0.000	0.	0.000	1529.	0.077	0.	0.000
50000 *****	0.	0.000	0.	0.000	0.	0.000	622.	0.005	0.	0.000
ALL RETURNS. Total:	0.	0.000	0.	0.000	0.	0.000	97327.	0.193	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.5	8.5	-49.8	-49.8	0.0	51.4	51.4	0.0
5000 (10000	227	53.3	40.2	40.2	342.1	342.1	0.0	226.8	226.8	0.0
10000 (15000	155	42.9	38.2	38.2	525.0	525.0	0.0	346.7	346.7	0.0
15000 (20000	118	31.2	28.6	28.6	545.1	545.1	0.0	415.5	415.5	0.0
20000 (30000	198	49.7	40.4	40.4	1173.1	1173.2	.1	862.1	862.2	.1
30000 (50000	237	66.1	65.1	65.1	2305.2	2310.2	5.1	1869.3	1874.4	5.1
50000 (100000	197	26.4	26.4	26.4	1388.3	1401.0	12.7	1158.6	1171.4	12.8
100000 (200000	129	3.2	3.2	3.2	328.3	330.6	2.2	280.4	282.7	2.2
200000 (*****	121	.6	.6	.6	160.2	161.0	.8	131.1	131.9	.8
TOTALS	1699	316.1	251.2	251.2	6717.5	6738.4	20.9	5342.0	5363.0	21.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.128	.128
5000 (10000	3.6	3.6	7.3	7.3	3.369	3.369	0.000	0.000	0.000	0.000
10000 (15000	21.9	21.9	0.0	0.0	.014	.014	0.000	0.000	.021	.021
15000 (20000	14.7	14.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.2	35.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	55.3	55.3	0.0	0.0	0.000	0.000	0.000	0.000	.368	.368
50000 (100000	23.5	23.5	0.0	0.0	0.000	0.000	0.000	0.000	9.245	9.031
100000 (200000	3.0	3.0	0.0	0.0	.072	.072	0.000	0.000	21.321	21.318
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	18.035	17.929
TOTALS	163.0	163.0	9.5	9.5	4.247	4.247	0.000	0.000	49.119	48.794

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.5	.5	0.0	-.8	-.8	0.0	-.2	-.2	0.0
5000 (10000	11.4	11.4	0.0	-2.8	-2.8	0.0	8.6	8.6	0.0
10000 (15000	27.1	27.1	0.0	0.0	0.0	0.0	27.1	27.1	0.0
15000 (20000	44.4	44.4	0.0	0.0	0.0	0.0	44.4	44.4	0.0
20000 (30000	86.5	86.6	.0	0.0	0.0	0.0	86.5	86.6	.0
30000 (50000	250.0	251.3	1.3	0.0	0.0	0.0	250.0	251.3	1.3
50000 (100000	193.5	197.4	3.9	0.0	0.0	0.0	193.5	197.4	3.9
100000 (200000	77.5	78.2	.7	0.0	0.0	0.0	77.5	78.2	.7
200000 (*****	55.5	55.8	.3	0.0	0.0	0.0	55.5	55.8	.3
TOTALS	746.4	752.6	6.2	-3.6	-3.6	0.0	742.8	749.0	6.2

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTRA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTIONData for: ALL RETURNS
1969 Levels of Income

INCOME CLASS DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS AFFECTED CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	2.	0.200	3.	0.300	0.	0.200	2.	0.200	2.	0.200
5000 (10000	2.	0.200	0.	0.200	0.	0.200	2.	0.200	0.	0.200
10000 (15000	0.	0.200	2.	0.300	0.	0.200	0.	0.200	2.	0.200
15000 (20000	2.	0.200	0.	0.200	2.	0.200	0.	0.200	2.	0.200
20000 (30000	0.	0.200	2.	0.200	0.	0.200	74.	.815	2.	0.323
30000 (50000	0.	0.200	0.	0.200	0.	0.200	4645.	1.345	2.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	5054.	3.354	2.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	390.	.727	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	297.	.273	0.	0.200
ITEMIZE. Total:	0.	0.200	0.	0.200	0.	0.200	11961.	5.115	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	2.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	2.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	430.	1.101	2.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	2.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	2.	0.200	2.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	2.	0.200	0.	0.200
NON-ITEMIZE. Total:	0.	0.200	0.	0.200	0.	0.200	432.	1.101	2.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	2.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	74.	.815	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	5075.	1.345	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	5054.	3.354	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	390.	.727	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	297.	.273	0.	0.200
ALL RETURNS. Total:	0.	0.200	0.	0.200	0.	0.200	12391.	5.215	0.	0.200



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	8.5	8.5	-49.8	-47.9	1.9	51.4	51.4	.0
5000 < 10000	227	53.3	40.2	40.2	342.1	343.3	1.1	226.8	227.4	.6
10000 < 15000	155	42.9	38.2	38.2	525.0	525.2	.2	346.7	346.9	.2
15000 < 20000	118	31.2	28.6	28.6	545.1	545.5	.4	415.5	415.7	.2
20000 < 30000	198	49.7	40.4	40.9	1173.2	1174.7	1.5	862.2	863.7	1.6
30000 < 50000	237	66.1	65.1	65.1	2310.2	2311.2	.9	1874.4	1875.4	.9
50000 < 100000	197	26.4	26.4	26.4	1401.0	1402.3	1.4	1171.4	1172.8	1.4
100000 < 200000	129	3.2	3.2	3.2	330.6	331.1	.6	282.7	283.2	.5
200000 < *****	121	.6	.6	.6	161.0	161.6	.6	131.9	132.4	.5
TOTALS	1699	316.1	251.2	251.8	6738.4	6747.0	8.7	5363.0	5368.9	5.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.128	.137
5000 < 10000	3.6	3.6	7.3	7.3	3.369	3.369	0.000	0.000	0.000	0.000
10000 < 15000	21.9	21.9	0.0	0.0	.014	.013	0.000	0.000	.021	.024
15000 < 20000	14.7	14.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 < 30000	35.2	35.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	55.3	55.3	0.0	0.0	0.000	0.000	0.000	0.000	.368	.371
50000 < 100000	23.5	23.5	0.0	0.0	0.000	0.000	0.000	0.000	3.031	3.029
100000 < 200000	3.0	3.0	0.0	0.0	.072	.072	0.000	0.000	21.318	21.304
200000 < *****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	17.929	17.873
TOTALS	163.0	163.0	9.5	9.5	4.247	4.245	0.000	0.000	48.794	48.738

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	.5	.6	.0	-.8	-.8	.0	-.2	-.2	.0
5000 < 10000	11.4	11.4	.0	-2.8	-2.8	.0	8.6	8.6	.0
10000 < 15000	27.1	27.1	.0	0.0	0.0	0.0	27.1	27.1	.0
15000 < 20000	44.4	44.4	.0	0.0	0.0	0.0	44.4	44.4	.0
20000 < 30000	86.6	86.7	.2	0.0	0.0	0.0	86.6	86.7	.2
30000 < 50000	251.3	251.5	.2	0.0	0.0	0.0	251.3	251.5	.2
50000 < 100000	197.4	197.8	.4	0.0	0.0	0.0	197.4	197.8	.4
100000 < 200000	78.2	78.4	.2	0.0	0.0	0.0	78.2	78.4	.2
200000 < *****	55.8	55.9	.2	0.0	0.0	0.0	55.8	55.9	.2
TOTALS	752.6	753.8	1.2	-3.6	-3.6	.0	749.0	750.3	1.2

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	4.	.009	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	737.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1387.	.010	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	772.	.009	0.	0.000
20000 (30000	0.	0.000	559.	.002	0.	0.000	9143.	.143	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	11640.	.152	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	9527.	.399	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2030.	.186	0.	0.000
200000 (*****	0.	0.000	0.	0.000	25.	-.000	471.	.153	0.	0.000
ITEMIZE. Total:	0.	0.000	559.	.002	25.	-.000	35717.	1.069	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	168.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2995.	.025	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1465.	.014	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2254.	.019	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2532.	.041	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	2271.	.043	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1.	-.000	214.	.012	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	41.	.007	0.	0.000
200000 (*****	0.	0.000	0.	0.000	1.	-.000	29.	.015	0.	0.000
NON-ITEMIZE. Total:	0.	0.000	0.	0.000	2.	-.000	12142.	.175	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	172.	.010	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3722.	.032	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2853.	.024	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3042.	.027	0.	0.000
20000 (30000	0.	0.000	571.	.002	0.	0.000	11335.	.134	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	13911.	.195	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1.	-.000	9741.	.412	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2071.	.193	0.	0.000
200000 (*****	0.	0.000	0.	0.000	25.	-.000	499.	.168	0.	0.000
ALL RETURNS. Total:	0.	0.000	571.	.002	27.	-.000	47856.	1.245	0.	0.000



FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.5	8.5	-47.9	-38.8	9.1	51.4	53.4	2.0
5000 (10000	227	53.3	40.2	40.2	343.3	344.1	.9	227.4	228.2	.9
10000 (15000	155	42.9	38.2	38.2	525.2	526.5	1.2	346.9	347.4	.5
15000 (20000	118	31.2	28.6	28.6	545.5	545.7	.2	415.7	415.9	.2
20000 (30000	198	49.7	40.9	40.9	1174.7	1175.7	1.0	863.7	864.8	1.1
30000 (50000	237	66.1	65.1	65.1	2311.2	2311.2	0.0	1875.4	1875.4	0.0
50000 (100000	197	26.4	26.4	26.4	1402.3	1411.0	8.7	1172.8	1181.5	8.7
100000 (200000	129	3.2	3.2	3.2	331.1	335.2	4.0	283.2	286.5	3.3
200000 (*****	121	.6	.6	.6	161.6	168.1	6.4	132.4	138.3	5.9
TOTALS	1699	316.1	251.8	251.8	6747.0	6778.6	31.5	5368.9	5391.4	22.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.137	.033
5000 (10000	3.6	3.6	7.3	7.3	3.369	3.369	0.000	0.000	0.000	0.000
10000 (15000	21.9	21.9	0.0	0.0	.013	.013	0.000	0.000	.024	0.000
15000 (20000	14.7	14.7	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	35.2	35.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	55.3	55.3	0.0	0.0	0.000	0.000	0.000	0.000	.371	.371
50000 (100000	23.5	23.5	0.0	0.0	0.000	0.000	0.000	0.000	9.029	8.777
100000 (200000	3.0	3.0	0.0	0.0	.072	.068	0.000	0.000	21.304	21.337
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	17.373	16.811
TOTALS	163.0	163.0	9.5	9.5	4.245	4.241	0.000	0.000	48.738	47.329

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.6	1.4	.8	-.8	-.8	0.0	-.2	.6	.8
5000 (10000	11.4	11.5	.1	-2.8	-2.8	0.0	8.6	8.7	.1
10000 (15000	27.1	27.3	.2	0.0	0.0	0.0	27.1	27.3	.2
15000 (20000	44.4	44.4	.0	0.0	0.0	0.0	44.4	44.4	.0
20000 (30000	86.7	86.7	.0	0.0	0.0	0.0	86.7	86.7	.0
30000 (50000	251.5	251.5	0.0	0.0	0.0	0.0	251.5	251.5	0.0
50000 (100000	197.8	200.3	2.5	0.0	0.0	0.0	197.8	200.3	2.5
100000 (200000	78.4	79.7	1.3	0.0	0.0	0.0	78.4	79.7	1.3
200000 (*****	55.9	57.6	1.6	0.0	0.0	0.0	55.9	57.6	1.6
TOTALS	753.8	760.4	6.6	-3.6	-3.6	0.0	750.3	756.8	6.6

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSESData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5222	0.	0.222	0.	0.200	0.	0.200	4.	.716	2.	0.233
5222 (12222	0.	0.222	0.	0.200	0.	0.200	2.	0.222	0.	0.222
12222 (15222	0.	0.222	0.	0.200	0.	0.200	2.	0.222	2.	0.222
15222 (22222	0.	0.222	0.	0.200	0.	0.200	0.	0.222	2.	0.222
22222 (32222	0.	0.222	0.	0.200	0.	0.222	0.	0.222	2.	0.222
32222 (52222	0.	0.222	0.	0.200	0.	0.222	2.	0.222	2.	0.222
52222 (122222	0.	0.222	0.	0.222	0.	0.222	1632.	2.518	2.	0.222
122222 (222222	0.	0.222	0.	0.222	2.	0.222	386.	1.228	2.	0.222
222222 (*****	2.	0.222	0.	0.200	0.	0.200	221.	1.248	2.	0.222
ITEMIZE. Total	2.	0.222	0.	0.200	0.	0.222	2223.	5.512	2.	0.222
***** (5222	2.	0.222	5.	.282	0.	0.222	5.	.282	2.	0.222
5222 (12222	0.	0.222	0.	0.222	0.	0.222	254.	.111	0.	0.222
12222 (15222	0.	0.222	0.	0.222	0.	0.222	55.	.179	0.	0.222
15222 (22222	0.	0.222	0.	0.222	0.	0.222	136.	.244	2.	0.222
22222 (32222	0.	0.222	0.	0.222	0.	0.222	38.	.223	2.	0.222
32222 (52222	0.	0.222	0.	0.222	0.	0.222	0.	0.222	0.	0.222
52222 (122222	0.	0.222	0.	0.222	2.	0.222	1.	.222	2.	0.222
122222 (222222	0.	0.222	0.	0.222	0.	0.222	3.	.231	2.	0.222
222222 (*****	2.	0.222	0.	0.222	0.	0.222	6.	.422	2.	0.222
NON-ITEMIZE. Total	2.	0.222	5.	.282	0.	0.222	555.	1.252	0.	0.222
***** (5222	0.	0.222	5.	.282	0.	0.222	9.	.798	2.	0.222
5222 (12222	0.	0.222	0.	0.222	0.	0.222	254.	.111	2.	0.222
12222 (15222	0.	0.222	0.	0.222	0.	0.222	55.	.179	0.	0.222
15222 (22222	0.	0.222	0.	0.222	0.	0.222	136.	.244	2.	0.222
22222 (32222	0.	0.222	0.	0.222	0.	0.222	38.	.223	2.	0.222
32222 (52222	0.	0.222	0.	0.222	0.	0.222	0.	0.222	0.	0.222
52222 (122222	0.	0.222	0.	0.222	2.	0.222	1633.	2.518	2.	0.222
122222 (222222	0.	0.222	0.	0.222	0.	0.222	394.	1.253	2.	0.222
222222 (*****	0.	0.222	0.	0.222	0.	0.222	228.	1.552	0.	0.222
ALL RETURNS. Total	0.	0.222	5.	.282	0.	0.222	2788.	6.552	2.	0.222

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONS

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	8.5	8.5	-38.8	-37.8	1.0	53.4	53.6	.2
5000 < 10000	227	53.3	40.2	40.2	344.1	346.7	2.6	228.2	231.0	2.7
10000 < 15000	155	42.9	38.2	38.2	526.5	544.2	17.7	347.4	354.0	6.7
15000 < 20000	118	31.2	28.6	28.6	545.7	582.2	36.5	415.9	424.6	8.7
20000 < 30000	198	49.7	40.9	40.9	1175.7	1193.4	17.7	864.8	879.6	14.8
30000 < 50000	237	66.1	65.1	65.1	2311.2	2339.1	27.9	1875.4	1896.1	20.8
50000 < 100000	197	26.4	26.4	26.4	1411.0	1439.5	28.5	1181.5	1192.6	11.1
100000 < 200000	129	3.2	3.2	3.2	335.2	338.9	3.7	286.5	288.3	1.8
200000 <*****	121	.6	.6	.6	168.1	168.9	.9	138.3	139.9	1.6
TOTALS	1699	316.1	251.8	251.8	6778.6	6915.1	136.6	5391.4	5459.7	68.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.033	.040
5000 < 10000	3.6	3.6	7.3	7.3	3.369	3.369	0.000	0.000	0.000	0.000
10000 < 15000	21.9	22.0	0.0	0.0	.013	.013	0.000	0.000	0.000	0.000
15000 < 20000	14.7	15.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 < 30000	35.2	35.4	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	55.3	52.2	0.0	0.0	0.000	0.000	0.000	0.000	.371	.371
50000 < 100000	23.5	23.6	0.0	0.0	0.000	0.000	0.000	0.000	8.777	9.989
100000 < 200000	3.0	3.0	0.0	0.0	.068	.068	0.000	0.000	21.337	21.564
200000 <*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	16.811	16.465
TOTALS	163.0	160.9	9.5	9.5	4.241	4.241	0.000	0.000	47.329	48.428

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X \$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	1.4	1.4	.0	-.8	-.8	0.0	.6	.6	.0
5000 < 10000	11.5	11.9	.3	-2.8	-2.8	0.0	8.7	9.1	.3
10000 < 15000	27.3	28.2	.9	0.0	0.0	0.0	27.3	28.2	.9
15000 < 20000	44.4	45.7	1.3	0.0	0.0	0.0	44.4	45.7	1.3
20000 < 30000	86.7	89.0	2.3	0.0	0.0	0.0	86.7	89.0	2.3
30000 < 50000	251.5	256.3	4.8	0.0	0.0	0.0	251.5	256.3	4.8
50000 < 100000	200.3	205.1	4.8	0.0	0.0	0.0	200.3	205.1	4.8
100000 < 200000	79.7	80.6	1.0	0.0	0.0	0.0	79.7	80.6	1.0
200000 <*****	57.6	58.0	.4	0.0	0.0	0.0	57.6	58.0	.4
TOTALS	760.4	776.2	15.8	-3.6	-3.6	0.0	756.8	772.6	15.8

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONSData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	383.	.013	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	14610.	.512	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11458.	.335	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	24860.	1.538	314.	.033
30000 (50000	0.	0.000	0.	0.000	0.	0.000	43720.	4.322	3894.	.337
50000 (100000	0.	0.000	0.	0.000	0.	0.000	19133.	4.728	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1540.	.353	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	309.	.397	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	116013.	12.868	4208.	.370
***** (5000	0.	0.000	0.	0.000	0.	0.000	74.	.023	6.	.007
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1833.	.343	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1624.	.373	54.	.027
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3471.	.730	775.	.543
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1950.	.675	445.	.330
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1254.	.483	783.	.361
50000 (100000	0.	0.000	0.	0.000	0.	0.000	75.	.071	75.	.071
100000 (200000	0.	0.000	0.	0.000	0.	0.000	4.	.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	3.	.009	3.	.023
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	3316.	2.909	2143.	1.319
***** (5000	0.	0.000	0.	0.000	0.	0.000	457.	.036	6.	.007
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1833.	.343	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	16234.	.524	54.	.027
15000 (20000	0.	0.000	0.	0.000	0.	0.000	13929.	1.265	775.	.543
20000 (30000	0.	0.000	0.	0.000	0.	0.000	25822.	2.333	759.	.314
30000 (50000	0.	0.000	0.	0.000	0.	0.000	44984.	4.305	4677.	.717
50000 (100000	0.	0.000	0.	0.000	0.	0.000	19209.	4.799	75.	.071
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1543.	.353	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	312.	.407	3.	.023
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	125329.	15.776	6351.	1.669

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.5	8.5	-37.8	-38.0	-.2	53.6	53.6	.0
5000 (10000	227	53.3	40.2	40.2	346.7	346.7	-.1	231.0	231.5	.5
10000 (15000	155	42.9	38.2	38.9	544.2	543.5	-.7	354.0	357.2	3.2
15000 (20000	118	31.2	28.6	28.6	582.2	581.4	-.7	424.6	430.0	5.4
20000 (30000	198	49.7	40.9	40.9	1193.4	1191.2	-2.2	879.6	899.6	20.0
30000 (50000	237	66.1	65.1	65.1	2339.1	2332.2	-6.9	1896.1	1929.0	32.9
50000 (100000	197	26.4	26.4	26.4	1439.5	1436.8	-2.7	1192.6	1209.2	16.6
100000 (200000	129	3.2	3.2	3.2	338.9	338.5	-.4	288.3	290.2	1.9
200000 (*****	121	.6	.6	.6	168.9	168.7	-.2	139.9	141.0	1.1
TOTALS	1699	316.1	251.8	252.4	6915.1	6900.9	-14.2	5459.7	5541.3	81.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	.040
5000 (10000	3.6	3.6	7.3	7.3	3.369	3.372	0.000	0.000
10000 (15000	22.0	22.0	0.0	0.0	.013	.013	0.000	0.000
15000 (20000	15.5	15.2	0.0	0.0	0.000	0.000	0.000	0.000
20000 (30000	35.4	32.7	0.0	0.0	0.000	0.000	0.000	0.000
30000 (50000	52.2	45.7	0.0	0.0	0.000	0.000	0.000	.371
50000 (100000	23.6	23.5	0.0	0.0	0.000	0.000	0.000	9.389
100000 (200000	3.0	3.0	0.0	0.0	.068	.068	0.000	21.564
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	16.465
TOTALS	160.9	151.4	9.5	9.5	4.241	4.244	0.000	48.428

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X \$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.4	1.4	.0	-.8	-.8	0.0	.6	.6	.0
5000 (10000	11.9	11.9	.0	-2.8	-2.8	-.0	9.1	9.1	.0
10000 (15000	28.2	28.5	.3	0.0	0.0	0.0	28.2	28.5	.3
15000 (20000	45.7	46.3	.6	0.0	0.0	0.0	45.7	46.3	.6
20000 (30000	89.0	91.9	2.8	0.0	0.0	0.0	89.0	91.9	2.8
30000 (50000	256.3	263.4	7.1	0.0	0.0	0.0	256.3	263.4	7.1
50000 (100000	205.1	210.1	4.9	0.0	0.0	0.0	205.1	210.1	4.9
100000 (200000	80.6	81.2	.6	0.0	0.0	0.0	80.6	81.2	.6
200000 (*****	58.0	58.4	.4	0.0	0.0	0.0	58.0	58.4	.4
TOTALS	776.2	792.9	16.7	-3.6	-3.6	-.0	772.6	789.4	16.7

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 7

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #8
LIMIT NON-BUS INTEREST DEDUCTIONSData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	4.	.005	0.	0.000
5000 (10000	0.	0.000	0.	0.000	785.	-.003	737.	.030	2.	0.000
10000 (15000	0.	0.000	661.	.041	0.	0.000	5892.	.325	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7624.	.587	329.	.004
20000 (30000	0.	0.000	0.	0.000	326.	-.005	23868.	2.029	2574.	.548
30000 (50000	0.	0.000	0.	0.000	0.	0.000	43079.	7.133	6442.	1.203
50000 (100000	0.	0.000	0.	0.000	302.	-.041	20890.	4.391	57.	.002
100000 (200000	0.	0.000	0.	0.000	47.	-.007	1561.	.572	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-.000	472.	.364	0.	0.000
ITEMIZE. Total	0.	0.000	661.	.041	1461.	-.057	104128.	16.842	9503.	1.757
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	2003.	-.043	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	2003.	-.043	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	4.	.005	0.	0.000
5000 (10000	0.	0.000	0.	0.000	785.	-.003	737.	.030	0.	0.000
10000 (15000	0.	0.000	661.	.041	0.	0.000	5892.	.325	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7624.	.587	329.	.004
20000 (30000	0.	0.000	0.	0.000	326.	-.005	23868.	2.029	2574.	.548
30000 (50000	0.	0.000	0.	0.000	2003.	-.043	43079.	7.133	6442.	1.203
50000 (100000	0.	0.000	0.	0.000	302.	-.041	20890.	4.391	57.	.002
100000 (200000	0.	0.000	0.	0.000	47.	-.007	1561.	.572	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	-.000	472.	.364	0.	0.000
ALL RETURNS. Total	0.	0.000	661.	.041	3463.	-.099	104128.	16.342	9503.	1.757

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 (10000	227	53.3	40.2	40.2	346.7	346.7	0.0	231.5	232.0	.4
10000 (15000	155	42.9	38.9	38.9	543.5	543.5	0.0	357.2	361.2	4.0
15000 (20000	118	31.2	28.6	28.6	581.4	581.4	0.0	430.0	432.9	2.9
20000 (30000	198	49.7	40.9	44.3	1191.2	1191.2	0.0	899.6	910.6	11.0
30000 (50000	237	66.1	65.1	65.1	2332.2	2332.2	0.0	1929.0	1935.3	6.3
50000 (100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1209.2	1211.8	2.6
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	290.2	290.5	.3
200000 (*****	121	.6	.6	.6	168.7	168.7	0.0	141.0	141.0	.1
TOTALS	1699	316.1	252.4	255.8	6900.9	6900.9	0.0	5541.3	5568.9	27.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.040	.040
5000 (10000	3.6	3.6	7.3	7.3	3.372	3.372	0.000	0.000	0.000	0.000
10000 (15000	22.0	19.9	0.0	0.0	.013	.013	0.000	0.000	0.000	0.000
15000 (20000	15.2	15.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	32.7	31.4	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.7	45.7	0.0	0.0	0.000	0.000	0.000	0.000	.371	.371
50000 (100000	23.5	23.0	0.0	0.0	0.000	0.000	0.000	0.000	9.598	9.596
100000 (200000	3.0	3.0	0.0	0.0	.068	.068	0.000	0.000	21.324	21.318
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	16.317	16.304
TOTALS	151.4	147.6	9.5	9.5	4.244	4.244	0.000	0.000	47.650	47.629

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.4	1.4	0.0	-.8	-.8	0.0	.6	.6	0.0
5000 (10000	11.9	11.9	.0	-2.8	-2.8	0.0	9.1	9.1	.0
10000 (15000	29.5	29.0	.5	0.0	0.0	0.0	29.5	29.0	.5
15000 (20000	46.3	46.7	.4	0.0	0.0	0.0	46.3	46.7	.4
20000 (30000	91.9	93.3	1.4	0.0	0.0	0.0	91.9	93.3	1.4
30000 (50000	263.4	264.7	1.3	0.0	0.0	0.0	263.4	264.7	1.3
50000 (100000	210.1	210.9	.8	0.0	0.0	0.0	210.1	210.9	.8
100000 (200000	81.2	81.3	.1	0.0	0.0	0.0	81.2	81.3	.1
200000 (*****	58.4	58.4	.0	0.0	0.0	0.0	58.4	58.4	.0
TOTALS	792.9	797.4	4.5	-3.6	-3.6	0.0	789.4	793.8	4.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #9

Data for: ALL RETURNS

INCREASED FLOOR UNDER MEDICAL DEDUCT

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	737.	.018	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13947.	.451	2048.	.259
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5926.	.443	0.	0.000
20000 (30000	0.	0.000	3350.	.053	0.	0.000	19165.	1.404	1243.	.071
30000 (50000	0.	0.000	34.	.001	0.	0.000	10640.	1.252	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	4033.	.014	553.	.061
100000 (200000	0.	0.000	0.	0.000	0.	0.000	223.	.002	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	30.	.013	0.	0.000
ITEMIZE. Total	0.	0.000	3383.	.054	0.	0.000	54702.	4.485	3843.	.190
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	737.	.018	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13947.	.451	2048.	.259
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5926.	.443	0.	0.000
20000 (30000	0.	0.000	3350.	.053	0.	0.000	19165.	1.404	1243.	.071
30000 (50000	0.	0.000	34.	.001	0.	0.000	10640.	1.252	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	4033.	.014	553.	.061
100000 (200000	0.	0.000	0.	0.000	0.	0.000	223.	.002	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	30.	.013	0.	0.000
ALL RETURNS. Total	0.	0.000	3383.	.054	0.	0.000	54702.	4.485	3843.	.190

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 9

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 < 10000	227	53.3	40.2	40.2	346.7	346.7	0.0	232.0	232.0	0.0
10000 < 15000	155	42.9	38.9	38.9	543.5	543.5	0.0	361.2	361.2	0.0
15000 < 20000	118	31.2	28.6	28.6	581.4	581.4	0.0	432.9	432.9	0.0
20000 < 30000	198	49.7	44.3	44.3	1191.2	1191.2	0.0	910.6	910.6	0.0
30000 < 50000	237	66.1	65.1	65.1	2332.2	2332.2	0.0	1935.3	1935.3	0.0
50000 < 100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1211.8	1211.8	0.0
100000 < 200000	129	3.2	3.2	3.2	338.5	338.5	0.0	290.5	290.5	0.0
200000 < *****	121	.6	.6	.6	168.7	168.7	0.0	141.0	141.0	0.0
TOTALS	1699	316.1	255.8	255.8	6900.9	6900.9	0.0	5568.9	5568.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.040	.040
5000 < 10000	3.6	3.6	7.3	7.3	3.372	3.372	0.000	0.000	0.000	0.000
10000 < 15000	19.9	19.9	0.0	0.0	.013	.013	0.000	0.000	0.000	0.000
15000 < 20000	15.2	15.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 < 30000	31.4	31.4	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	45.7	45.7	0.0	0.0	0.000	0.000	0.000	0.000	.371	.371
50000 < 100000	23.0	23.0	0.0	0.0	0.000	0.000	0.000	0.000	9.596	9.596
100000 < 200000	3.0	3.0	0.0	0.0	.068	.068	0.000	0.000	21.318	21.318
200000 < *****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	16.304	16.304
TOTALS	147.6	147.6	9.5	9.5	4.244	4.244	0.000	0.000	47.629	47.629

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	1.4	1.4	0.0	-.8	-.8	0.0	.6	.6	0.0
5000 < 10000	11.9	11.9	0.0	-2.8	-2.8	0.0	9.1	9.1	0.0
10000 < 15000	29.0	29.0	0.0	0.0	0.0	0.0	29.0	29.0	0.0
15000 < 20000	46.7	46.7	0.0	0.0	0.0	0.0	46.7	46.7	0.0
20000 < 30000	93.3	93.3	0.0	0.0	0.0	0.0	93.3	93.3	0.0
30000 < 50000	264.7	264.7	0.0	0.0	0.0	0.0	264.7	264.7	0.0
50000 < 100000	210.9	210.9	0.0	0.0	0.0	0.0	210.9	210.9	0.0
100000 < 200000	81.3	81.3	0.0	0.0	0.0	0.0	81.3	81.3	0.0
200000 < *****	58.4	58.4	0.0	0.0	0.0	0.0	58.4	58.4	0.0
TOTALS	797.4	797.4	0.0	-3.6	-3.6	0.0	793.8	793.8	0.0

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

Data for: FEDERAL FILERS ONLY

REPEAL ITC

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 (10000	227	53.3	40.2	40.5	346.7	346.7	0.0	232.0	232.0	0.0
10000 (15000	155	42.9	38.9	39.3	543.5	543.5	0.0	361.2	361.2	0.0
15000 (20000	118	31.2	28.6	29.5	581.4	581.4	0.0	432.9	432.9	0.0
20000 (30000	198	49.7	44.3	49.0	1191.2	1191.2	0.0	910.6	910.6	0.0
30000 (50000	237	66.1	65.1	66.1	2332.2	2332.2	0.0	1935.3	1935.3	0.0
50000 (100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1211.8	1211.8	0.0
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	290.5	290.5	0.0
200000 (*****	121	.6	.6	.6	168.7	168.7	0.0	141.0	141.0	0.0
TOTALS	1639	316.1	255.8	263.2	6900.9	6900.9	0.0	5568.9	5568.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.2	.786	.786	0.000	0.000	.040	.040
5000 (10000	3.6	3.6	7.3	7.3	3.372	3.372	0.000	0.000	0.000	0.000
10000 (15000	19.9	19.9	0.0	0.0	.013	.013	0.000	0.000	0.000	0.000
15000 (20000	15.2	15.2	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
20000 (30000	31.4	31.4	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 (50000	45.7	45.7	0.0	0.0	0.000	0.000	0.000	0.000	.371	.322
50000 (100000	23.0	23.0	0.0	0.0	0.000	0.000	0.000	0.000	3.596	7.478
100000 (200000	3.0	3.0	0.0	0.0	.068	.068	0.000	0.000	21.318	14.635
200000 (*****	.6	.6	0.0	0.0	.005	.005	0.000	0.000	16.304	14.196
TOTALS	147.6	147.6	9.5	9.5	4.244	4.244	0.000	0.000	47.629	36.731

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.4	1.4	0.0	-1.8	-1.8	0.0	.6	.6	0.0
5000 (10000	11.9	12.1	.2	-2.8	-2.8	0.0	9.1	9.4	.2
10000 (15000	29.0	29.3	.3	0.0	0.0	0.0	29.0	29.3	.3
15000 (20000	46.7	47.9	1.1	0.0	0.0	0.0	46.7	47.9	1.1
20000 (30000	93.3	102.9	9.6	0.0	0.0	0.0	93.3	102.9	9.6
30000 (50000	264.7	268.8	4.1	0.0	0.0	0.0	264.7	268.8	4.1
50000 (100000	210.9	215.5	4.6	0.0	0.0	0.0	210.9	215.5	4.6
100000 (200000	81.3	83.0	1.8	0.0	0.0	0.0	81.3	83.0	1.8
200000 (*****	58.4	59.2	.8	0.0	0.0	0.0	58.4	59.2	.8
TOTALS	797.4	820.0	22.6	-3.6	-3.6	0.0	793.8	816.4	22.6

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 10

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #11
REPEAL ITCData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	661.	.013	0.	0.000
15000 (20000	0.	0.000	627.	.435	0.	0.000	2346.	.922	0.	0.000
20000 (30000	0.	0.000	3953.	5.957	0.	0.000	7424.	7.573	0.	0.000
30000 (50000	0.	0.000	969.	1.019	0.	0.000	3499.	2.659	0.	0.000
50000 (100000	0.	0.000	5.	.015	0.	0.000	3553.	4.321	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	626.	1.768	0.	0.000
200000 (*****	0.	0.000	0.	0.000	1.	-.000	204.	.798	0.	0.000
ITEMIZE. Total	0.	0.000	5753.	7.426	1.	-.000	16312.	16.174	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	303.	.104	0.	0.000	1325.	.243	0.	0.000
10000 (15000	0.	0.000	345.	.120	0.	0.000	911.	.292	0.	0.000
15000 (20000	0.	0.000	149.	.290	0.	0.000	293.	.135	0.	0.000
20000 (30000	0.	0.000	793.	1.040	0.	0.000	2114.	1.953	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	967.	1.464	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	424.	.239	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	1590.	1.345	0.	0.000	5033.	4.435	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	303.	.104	0.	0.000	1325.	.243	0.	0.000
10000 (15000	0.	0.000	345.	.120	0.	0.000	1572.	.305	0.	0.000
15000 (20000	0.	0.000	975.	.515	0.	0.000	2639.	1.117	0.	0.000
20000 (30000	0.	0.000	4746.	6.997	0.	0.000	9538.	9.625	0.	0.000
30000 (50000	0.	0.000	969.	1.019	0.	0.000	4466.	4.123	0.	0.000
50000 (100000	0.	0.000	5.	.015	0.	0.000	3977.	4.611	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	626.	1.768	0.	0.000
200000 (*****	0.	0.000	0.	0.000	1.	-.000	204.	.798	0.	0.000
ALL RETURNS. Total	0.	0.000	7343.	8.771	1.	-.000	24345.	22.609	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 (10000	227	53.3	40.5	37.0	346.7	346.7	0.0	232.0	232.0	0.0
10000 (15000	155	42.9	39.3	34.1	543.5	543.5	0.0	361.2	361.2	0.0
15000 (20000	118	31.2	29.5	29.5	581.4	581.4	0.0	432.9	432.9	0.0
20000 (30000	198	49.7	49.0	49.0	1191.2	1191.2	0.0	910.6	910.6	0.0
30000 (50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1935.3	1935.3	0.0
50000 (100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1211.8	1211.8	0.0
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	290.5	290.5	0.0
200000 (*****	121	.6	.6	.6	168.7	168.7	0.0	141.0	141.0	0.0
TOTALS	1699	316.1	263.2	254.5	6900.9	6900.9	0.0	5568.9	5568.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	5.2	2.2	2.7	.786	1.643	0.000	0.000	.040	.040
5000 (10000	3.6	3.6	7.3	11.5	3.372	8.405	0.000	0.000	0.000	0.000
10000 (15000	19.9	19.9	0.0	5.2	.013	6.167	0.000	0.000	0.000	0.000
15000 (20000	15.2	15.2	0.0	0.0	0.000	.299	0.000	0.000	0.000	0.000
20000 (30000	31.4	31.4	0.0	0.0	0.000	.001	0.000	0.000	0.000	0.000
30000 (50000	45.7	45.7	0.0	0.0	0.000	.011	0.000	0.000	.322	.322
50000 (100000	23.0	23.0	0.0	0.0	0.000	0.000	0.000	0.000	7.478	7.478
100000 (200000	3.0	3.0	0.0	0.0	.068	.099	0.000	0.000	14.635	14.635
200000 (*****	.6	.6	0.0	0.0	.005	.007	0.000	0.000	14.196	14.196
TOTALS	147.6	147.6	9.5	19.4	4.244	16.631	0.000	0.000	36.731	36.731

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.4	1.4	0.0	-1.8	-1.6	-.9	.6	-.2	-.9
5000 (10000	12.1	11.4	-.7	-2.8	-7.1	-4.3	3.4	4.3	-5.0
10000 (15000	29.3	26.3	-3.0	0.0	-3.2	-3.2	29.3	23.1	-6.2
15000 (20000	47.9	47.6	-.3	0.0	0.0	0.0	47.9	47.6	-.3
20000 (30000	102.9	102.9	-.0	0.0	0.0	0.0	102.9	102.9	-.0
30000 (50000	268.8	268.8	-.0	0.0	0.0	0.0	268.8	268.8	-.0
50000 (100000	215.5	215.5	0.0	0.0	0.0	0.0	215.5	215.5	0.0
100000 (200000	83.0	83.0	-.0	0.0	0.0	0.0	83.0	83.0	-.0
200000 (*****	59.2	59.2	-.0	0.0	0.0	0.0	59.2	59.2	-.0
TOTALS	820.0	816.0	-4.1	-3.6	-11.9	-8.3	816.4	804.1	-12.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 11

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDITData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	28.	-0.004	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	2179.	-1.315	0.	0.000	0.	0.000
10000 (15000	2546.	-2.040	0.	0.000	6644.	-3.360	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	602.	-0.055	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	717.	-0.011	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	19.	-0.012	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	2546.	-2.040	0.	0.000	10189.	-4.758	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	2548.	-0.353	0.	0.000	0.	0.000
5000 (10000	3471.	-1.307	0.	0.000	9295.	-3.719	0.	0.000	0.	0.000
10000 (15000	2554.	-1.904	0.	0.000	4198.	-2.793	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1146.	-0.243	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	90.	-0.001	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	186.	-0.013	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	15.	-0.002	0.	0.000	0.	0.000
NON-ITEMIZE, Total	6024.	-3.511	0.	0.000	17579.	-7.629	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	2577.	-0.357	0.	0.000	0.	0.000
5000 (10000	3471.	-1.307	0.	0.000	11474.	-5.834	0.	0.000	0.	0.000
10000 (15000	2520.	-3.344	0.	0.000	12842.	-5.154	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1748.	-0.239	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	90.	-0.001	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	717.	-0.011	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	226.	-0.031	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	15.	-0.002	0.	0.000	0.	0.000
ALL RETURNS, Total	6671.	-5.651	0.	0.000	27767.	-12.388	0.	0.000	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	8.5	8.5	-38.0	-38.0	0.0	53.6	53.6	0.0
5000 < 10000	227	53.3	37.0	37.0	346.7	346.7	0.0	232.0	232.0	0.0
10000 < 15000	155	42.9	34.1	34.1	543.5	543.5	0.0	361.2	361.2	0.0
15000 < 20000	118	31.2	29.5	29.5	581.4	581.4	0.0	432.9	432.9	0.0
20000 < 30000	198	49.7	49.0	49.0	1191.2	1191.2	0.0	910.6	910.6	0.0
30000 < 50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1935.3	1935.3	0.0
50000 < 100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1211.8	1211.8	0.0
100000 < 200000	129	3.2	3.2	3.2	338.5	338.5	0.0	290.5	290.5	0.0
200000 (*****	121	.6	.6	.6	168.7	168.7	0.0	141.0	141.0	0.0
TOTALS	1699	316.1	254.5	254.5	6900.9	6900.9	0.0	5568.9	5568.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	5.2	5.2	2.7	2.7	1.643	1.643	0.000	0.000
5000 < 10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000
10000 < 15000	19.9	19.9	5.2	5.2	6.167	6.167	0.000	0.000
15000 < 20000	15.2	15.2	0.0	0.0	.299	.299	0.000	0.000
20000 < 30000	31.4	31.4	0.0	0.0	.001	.001	0.000	0.000
30000 < 50000	45.7	45.7	0.0	0.0	.011	.011	0.000	0.000
50000 < 100000	23.0	23.0	0.0	0.0	0.000	0.000	0.000	0.000
100000 < 200000	3.0	3.0	0.0	0.0	.099	.099	0.000	0.000
200000 (*****	.6	.6	0.0	0.0	.007	.007	0.000	0.000
TOTALS	147.6	147.6	19.4	19.4	16.631	16.631	0.000	0.000

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	1.4	1.4	0.0	-1.6	-1.6	0.0	-.2	-.2	0.0
5000 < 10000	11.4	11.5	.1	-7.1	-7.1	0.0	4.3	4.4	.1
10000 < 15000	26.3	26.6	.3	-3.2	-3.2	0.0	23.1	23.4	.3
15000 < 20000	47.6	47.7	.2	0.0	0.0	0.0	47.6	47.7	.2
20000 < 30000	102.9	102.9	.0	0.0	0.0	0.0	102.9	102.9	.0
30000 < 50000	268.8	269.4	.6	0.0	0.0	0.0	268.8	269.4	.6
50000 < 100000	215.5	215.7	.3	0.0	0.0	0.0	215.5	215.7	.3
100000 < 200000	83.0	83.1	.0	0.0	0.0	0.0	83.0	83.1	.0
200000 (*****	59.2	59.2	.0	0.0	0.0	0.0	59.2	59.2	.0
TOTALS	816.0	817.5	1.5	-11.9	-11.9	0.0	804.1	805.6	1.5

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 12

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #13
GENERAL POLITICAL CONTRIBUTION CREDITData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2955.	1.112	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6041.	1.151	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	530.	1.012	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	5696.	1.532	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2701.	1.343	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	504.	1.037	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	148.	1.020	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	18696.	1.114	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	832.	1.058	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2873.	1.172	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	574.	1.027	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	229.	1.015	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	3454.	1.272	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	627.	1.029	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	6620.	1.375	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	832.	1.058	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5826.	1.231	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6615.	1.187	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	873.	1.027	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	9152.	1.501	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3338.	1.271	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	524.	1.037	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	148.	1.020	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	27295.	1.433	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	8.5	12.9	-38.0	-38.0	0.0	53.6	72.9	19.3
5000 < 10000	227	53.3	37.0	35.0	346.7	346.7	0.0	232.0	214.7	-17.3
10000 < 15000	155	42.9	34.1	28.4	543.5	543.5	0.0	361.2	321.7	-39.5
15000 < 20000	118	31.2	29.5	28.1	581.4	581.4	0.0	432.9	397.7	-35.2
20000 < 30000	198	49.7	49.0	48.3	1191.2	1191.2	0.0	910.6	824.4	-86.2
30000 < 50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1935.3	1777.4	-157.8
50000 < 100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1211.8	1150.3	-61.0
100000 < 200000	129	3.2	3.2	3.2	338.5	338.5	0.0	290.5	235.9	-54.7
200000 (*****	121	.6	.6	.6	168.7	168.7	0.0	141.0	139.8	-1.3
TOTALS	1699	316.1	254.5	249.1	6900.9	6900.9	0.0	5568.9	5185.2	-383.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	5.2	5.2	2.7	2.7	1.643	1.643	0.000	0.000	.040	.040
5000 < 10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 < 15000	19.9	19.9	5.2	9.9	6.167	6.167	0.000	0.000	0.000	0.000
15000 < 20000	15.2	15.2	0.0	.6	.299	.299	0.000	0.000	0.000	0.000
20000 < 30000	31.4	31.4	0.0	0.0	.001	.001	0.000	0.000	0.000	0.000
30000 < 50000	45.7	45.7	0.0	0.0	.011	.011	0.000	0.000	.322	.333
50000 < 100000	23.0	23.0	0.0	0.0	0.000	0.000	0.000	0.000	7.477	8.485
100000 < 200000	3.0	3.0	0.0	0.0	.099	.099	0.000	0.000	14.682	15.645
200000 (*****	.6	.6	0.0	0.0	.007	.007	0.000	0.000	14.179	14.468
TOTALS	147.6	147.6	19.4	24.6	16.631	16.631	0.000	0.000	36.701	38.370

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X \$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	1.4	2.6	1.2	-1.6	-1.6	0.0	-.2	1.0	1.2
5000 < 10000	11.5	11.1	-.4	-7.1	-7.8	-.7	4.4	3.3	-1.1
10000 < 15000	26.6	25.2	-1.4	-3.2	-4.8	-1.6	23.4	20.4	-3.0
15000 < 20000	47.7	43.0	-4.8	0.0	-.1	-.1	47.7	42.9	-4.8
20000 < 30000	102.9	88.4	-14.5	0.0	0.0	0.0	102.9	88.4	-14.5
30000 < 50000	269.4	234.1	-35.2	0.0	0.0	0.0	269.4	234.1	-35.2
50000 < 100000	215.7	197.0	-18.8	0.0	0.0	0.0	215.7	197.0	-18.8
100000 < 200000	83.1	82.1	-1.0	0.0	0.0	0.0	83.1	82.1	-1.0
200000 (*****	59.2	58.9	-.3	0.0	0.0	0.0	59.2	58.9	-.3
TOTALS	817.5	742.4	-75.1	-11.9	-14.3	-2.4	805.6	728.1	-77.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 13

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DECLARATION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	3.	-0.003	774.	.117	0.	0.220
5000 (10000	0.	0.000	0.	0.000	737.	-0.073	2.	0.220	0.	0.220
10000 (15000	4659.	-1.386	0.	0.000	10845.	-1.771	5401.	.639	0.	0.220
15000 (20000	1328.	-.576	0.	0.000	9687.	-3.902	3797.	.276	0.	0.220
20000 (30000	393.	-.274	0.	0.000	24199.	-9.720	5207.	.563	0.	0.220
30000 (50000	0.	0.000	0.	0.000	43611.	-24.129	2098.	.242	0.	0.220
50000 (100000	1.	-.000	0.	0.000	21735.	-18.028	141.	.031	0.	0.220
100000 (200000	0.	0.000	0.	0.000	1217.	-1.214	772.	.239	0.	0.220
200000 (*****	0.	0.000	0.	0.000	253.	-.295	53.	.219	0.	0.000
ITEMIZE. Total	6381.	-2.036	0.	0.000	112297.	-56.136	19843.	1.825	0.	0.220
***** (5000	1627.	-.062	5967.	.388	1734.	-.072	11986.	1.183	0.	0.220
5000 (10000	2169.	-.864	183.	.012	23532.	-3.497	16842.	2.457	0.	0.220
10000 (15000	1016.	-.256	0.	0.000	15500.	-2.793	7508.	1.207	0.	0.220
15000 (20000	74.	-.009	0.	0.000	13421.	-2.661	2632.	.482	0.	0.220
20000 (30000	300.	-.136	0.	0.000	15614.	-5.643	2419.	.317	0.	0.220
30000 (50000	0.	0.000	0.	0.000	19501.	-11.441	672.	.097	0.	0.220
50000 (100000	0.	0.000	0.	0.000	1397.	-.549	755.	.173	0.	0.220
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.220	0.	0.220
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.220	0.	0.220
NON-ITEMIZE. Total	5186.	-1.337	6150.	.400	32698.	-27.055	42815.	3.317	0.	0.220
***** (5000	1627.	-.062	5967.	.388	1737.	-.075	12761.	1.299	0.	0.220
5000 (10000	2169.	-.864	183.	.012	24270.	-3.570	16842.	2.457	0.	0.220
10000 (15000	5675.	-1.652	0.	0.000	26345.	-4.564	12908.	1.546	0.	0.220
15000 (20000	1402.	-.585	0.	0.000	23108.	-5.563	6429.	.758	0.	0.220
20000 (30000	693.	-.209	0.	0.000	39813.	-15.362	3225.	.360	0.	0.220
30000 (50000	0.	0.000	0.	0.000	63112.	-35.570	2770.	.339	0.	0.220
50000 (100000	1.	-.000	0.	0.000	23132.	-18.977	897.	.204	0.	0.220
100000 (200000	0.	0.000	0.	0.000	1217.	-1.214	772.	.239	0.	0.220
200000 (*****	0.	0.000	0.	0.000	253.	-.295	53.	.219	0.	0.220
ALL RETURNS. Total	11567.	-3.372	6150.	.400	202365.	-85.190	62657.	7.742	0.	0.220

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 14

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	12.9	9.6	-38.0	-38.0	0.0	72.9	12.7	-60.2
5000 (10000	227	53.3	35.0	29.6	346.7	346.7	0.0	214.7	81.3	-132.9
10000 (15000	155	42.9	28.4	28.4	543.5	543.5	0.0	321.7	183.8	-137.7
15000 (20000	118	31.2	28.1	28.1	581.4	581.4	0.0	397.7	268.5	-109.2
20000 (30000	198	49.7	48.3	48.3	1191.2	1191.2	0.0	824.4	621.5	-202.9
30000 (50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1777.4	1499.5	-277.9
50000 (100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1150.8	1045.8	-105.2
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	285.9	274.0	-11.8
200000 (*****	121	.6	.6	.6	168.7	168.7	0.0	139.8	137.4	-2.4
TOTALS	1699	316.1	249.1	240.2	6900.9	6900.9	0.0	5185.2	4144.9	-1040.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	5.2	4.3	2.7	2.7	1.643	1.643	0.000	0.000
5000 (10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000
10000 (15000	19.9	15.1	9.9	9.9	6.167	6.167	0.000	0.000
15000 (20000	15.2	10.2	.6	.6	.299	.299	0.000	0.000
20000 (30000	31.4	20.5	0.0	0.0	.001	.001	0.000	0.000
30000 (50000	45.7	41.6	0.0	0.0	.011	.011	0.000	0.000
50000 (100000	23.0	18.8	0.0	0.0	0.000	0.000	0.000	0.000
100000 (200000	3.0	2.9	0.0	0.0	.099	.099	0.000	0.000
200000 (*****	.6	.6	0.0	0.0	.007	.007	0.000	0.000
TOTALS	147.6	117.6	24.6	24.7	16.631	16.631	0.000	0.000

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.6	2.2	-.5	-1.6	-1.6	0.0	1.0	.5	-.5
5000 (10000	11.1	9.2	-1.9	-7.8	-8.2	-.4	3.3	1.0	-2.3
10000 (15000	25.2	22.6	-2.5	-4.8	-4.9	-.1	20.4	17.7	-2.7
15000 (20000	43.0	40.4	-2.6	-.1	-.1	-.0	42.9	40.3	-2.6
20000 (30000	88.4	83.6	-4.8	0.0	0.0	0.0	88.4	83.6	-4.8
30000 (50000	234.1	228.2	-5.9	0.0	0.0	0.0	234.1	228.2	-5.9
50000 (100000	197.0	195.5	-1.5	0.0	0.0	0.0	197.0	195.5	-1.5
100000 (200000	82.1	82.1	-.0	0.0	0.0	0.0	82.1	82.1	-.0
200000 (*****	58.9	58.9	0.0	0.0	0.0	0.0	58.9	58.9	0.0
TOTALS	742.4	722.7	-19.7	-14.3	-14.8	-.6	728.1	707.8	-20.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 14

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	342.	0.220
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	4857.	-1.250	0.	0.000	4857.	-1.250
15000 (20000	0.	0.000	0.	0.000	4945.	-1.831	0.	0.000	4945.	-1.831
20000 (30000	0.	0.000	0.	0.000	10885.	-1.502	0.	0.000	10885.	-1.502
30000 (50000	0.	0.000	0.	0.000	4117.	-1.518	0.	0.000	4117.	-1.518
50000 (100000	0.	0.000	0.	0.000	4171.	-1.471	0.	0.000	4171.	-1.471
100000 (200000	0.	0.000	0.	0.000	31.	-1.000	0.	0.000	31.	-1.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total:	0.	0.000	0.	0.000	29005.	-3.783	0.	0.000	39953.	-3.783
***** (5000	3302.	-1.087	0.	0.000	12093.	-1.463	0.	0.000	0.	0.000
5000 (10000	5471.	-1.186	0.	0.000	35887.	-2.302	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	20609.	-2.416	0.	0.000	0.	0.000
15000 (20000	59.	-1.008	0.	0.000	15981.	-1.777	0.	0.000	0.	0.000
20000 (30000	73.	-1.005	0.	0.000	17732.	-3.206	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	20173.	-5.425	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	2153.	-1.987	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	8905.	-1.286	0.	0.000	125629.	-16.556	0.	0.000	0.	0.000
***** (5000	3302.	-1.087	0.	0.000	12093.	-1.463	0.	0.000	342.	0.220
5000 (10000	5471.	-1.186	0.	0.000	35887.	-2.302	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	25466.	-2.575	0.	0.000	4857.	-1.250
15000 (20000	59.	-1.008	0.	0.000	20926.	-2.609	0.	0.000	4945.	-1.831
20000 (30000	73.	-1.005	0.	0.000	28617.	-4.807	0.	0.000	10885.	-1.502
30000 (50000	0.	0.000	0.	0.000	24291.	-5.323	0.	0.000	4117.	-1.518
50000 (100000	0.	0.000	0.	0.000	6324.	-1.459	0.	0.000	4171.	-1.471
100000 (200000	0.	0.000	0.	0.000	31.	-1.000	0.	0.000	31.	-1.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total:	8905.	-1.286	0.	0.000	154634.	-20.259	0.	0.000	39953.	-3.783

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	9.6	9.9	-38.0	-38.0	0.0	12.7	12.7	0.0
5000 (10000	227	53.3	29.6	31.7	346.7	346.7	0.0	81.8	81.8	0.0
10000 (15000	155	42.9	28.4	29.8	543.5	543.5	0.0	183.8	183.8	0.0
15000 (20000	118	31.2	28.1	28.1	581.4	581.4	0.0	288.5	288.5	0.0
20000 (30000	198	49.7	48.3	48.3	1191.2	1191.2	0.0	621.5	621.5	0.0
30000 (50000	237	66.1	66.1	66.1	2332.2	2332.2	0.0	1499.5	1499.5	0.0
50000 (100000	197	26.4	26.4	26.4	1436.8	1436.8	0.0	1045.6	1045.6	0.0
100000 (200000	129	3.2	3.2	3.2	338.5	338.5	0.0	274.0	274.0	0.0
200000 (*****	121	.6	.6	.6	168.7	168.7	0.0	137.4	137.4	0.0
TOTALS	1699	316.1	240.2	244.2	6900.9	6900.9	0.0	4144.9	4144.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MIN TAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.3	4.3	2.7	2.7	1.643	1.643	0.000	0.000	0.000	.153
5000 (10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 (15000	15.1	15.1	9.9	8.5	6.167	6.167	0.000	0.000	0.000	.019
15000 (20000	10.2	10.2	.6	.6	.299	.299	0.000	0.000	0.000	0.000
20000 (30000	20.5	20.5	0.0	0.0	.001	.001	0.000	0.000	0.000	0.000
30000 (50000	41.6	41.6	0.0	0.0	.011	.011	0.000	0.000	.343	.369
50000 (100000	18.8	18.8	0.0	0.0	0.000	0.000	0.000	0.000	8.556	11.869
100000 (200000	2.9	2.9	0.0	0.0	.099	.099	0.000	0.000	15.649	21.837
200000 (*****	.6	.6	0.0	0.0	.007	.007	0.000	0.000	14.471	23.123
TOTALS	117.6	117.6	24.7	23.2	16.631	16.631	0.000	0.000	39.059	57.370

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	2.2	2.3	.2	-1.6	-1.6	0.0	.5	.7	.2
5000 (10000	9.2	11.9	2.7	-8.2	-8.1	.1	1.0	3.8	2.8
10000 (15000	22.6	25.7	3.1	-4.9	-4.8	.1	17.7	20.3	3.2
15000 (20000	40.4	42.5	2.1	-1.1	-1.1	.0	40.3	42.4	2.1
20000 (30000	83.6	87.0	3.4	0.0	0.0	0.0	83.6	87.0	3.4
30000 (50000	228.2	212.5	-15.7	0.0	0.0	0.0	228.2	212.5	-15.7
50000 (100000	195.5	168.8	-26.8	0.0	0.0	0.0	195.5	168.8	-26.8
100000 (200000	82.1	70.6	-11.5	0.0	0.0	0.0	82.1	70.6	-11.5
200000 (*****	58.3	50.5	-8.5	0.0	0.0	0.0	58.3	50.5	-8.5
TOTALS	722.7	671.7	-51.0	-14.8	-14.6	.2	707.3	657.1	-50.8

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAXData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	4.	-0.222	773.	.067	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	737.	.047	0.	0.000
10000 (15000	0.	0.000	1387.	.179	0.	0.000	5638.	.455	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2.	-0.000	7209.	1.053	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1482.	-1.400	18246.	2.779	0.	0.000
30000 (50000	0.	0.000	0.	0.000	26449.	-10.933	15144.	1.960	0.	0.000
50000 (100000	0.	0.000	0.	0.000	17600.	-20.669	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1958.	-11.353	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	304.	-8.466	0.	.000	0.	0.000
ITEMIZE. Total	0.	0.000	1387.	.179	47799.	-52.044	47748.	6.388	0.	0.000
***** (5000	0.	0.000	328.	.009	1.	-0.018	9119.	.335	0.	0.000
5000 (10000	0.	0.000	2169.	.452	0.	0.000	32722.	2.773	0.	0.000
10000 (15000	0.	0.000	0.	0.000	95.	-0.049	34868.	2.820	0.	0.000
15000 (20000	0.	0.000	59.	.006	5564.	-0.320	15362.	1.336	0.	0.000
20000 (30000	0.	0.000	73.	.007	3443.	-2.170	19174.	3.153	0.	0.000
30000 (50000	0.	0.000	0.	0.000	13744.	-7.631	10510.	.960	0.	0.000
50000 (100000	0.	0.000	0.	0.000	6140.	-6.089	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	31.	-0.113	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	2628.	.474	35025.	-16.369	111756.	11.276	0.	0.000
***** (5000	0.	0.000	328.	.009	4.	-0.240	9893.	.422	0.	0.000
5000 (10000	0.	0.000	2169.	.452	0.	0.000	33460.	2.820	0.	0.000
10000 (15000	0.	0.000	1387.	.179	95.	-0.049	30505.	1.274	0.	0.000
15000 (20000	0.	0.000	59.	.006	5566.	-0.320	22571.	2.388	0.	0.000
20000 (30000	0.	0.000	73.	.007	10925.	-2.571	37420.	3.932	0.	0.000
30000 (50000	0.	0.000	0.	0.000	40193.	-18.564	25654.	2.547	0.	0.000
50000 (100000	0.	0.000	0.	0.000	23749.	-25.758	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1989.	-11.466	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	304.	-8.466	0.	.000	0.	0.000
ALL RETURNS. Total	0.	0.000	4015.	.653	82824.	-68.433	159503.	17.584	0.	0.000

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	9.9	9.9	-38.0	-35.2	2.8	12.7	12.7	.0
5000 < 10000	227	53.3	31.7	31.7	346.7	351.5	4.8	81.8	82.0	.2
10000 < 15000	155	42.9	29.8	30.0	543.5	546.3	2.8	183.8	186.4	2.6
15000 < 20000	118	31.2	28.1	28.2	581.4	586.7	5.3	288.5	292.9	4.3
20000 < 30000	198	49.7	48.3	48.3	1191.2	1205.2	14.1	621.5	636.2	14.8
30000 < 50000	237	66.1	66.1	66.1	2332.2	2373.2	41.0	1499.5	1540.7	41.1
50000 < 100000	197	26.4	26.4	25.2	1436.8	1472.9	36.1	1045.6	1066.5	20.9
100000 < 200000	129	3.2	3.2	3.1	338.5	382.7	44.2	274.0	315.2	41.2
200000 <*****	121	.6	.6	.6	168.7	219.8	51.1	137.4	186.5	49.1
TOTALS	1699	316.1	244.2	243.2	6900.9	7103.2	202.3	4144.9	4319.1	174.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.3	4.3	2.7	2.7	1.643	1.643	0.000	0.000	.153	.113
5000 < 10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 < 15000	15.1	15.1	8.5	8.5	6.167	6.125	0.000	0.000	.019	0.000
15000 < 20000	10.2	10.2	.6	.6	.299	.297	0.000	0.000	0.000	0.000
20000 < 30000	20.5	20.5	0.0	0.0	.001	0.000	0.000	0.000	0.000	0.000
30000 < 50000	41.6	41.6	0.0	0.0	.011	0.000	0.000	0.000	.369	.036
50000 < 100000	18.8	18.7	0.0	0.0	0.000	0.000	0.000	0.000	11.869	5.372
100000 < 200000	2.9	2.8	0.0	.0	.099	.086	0.000	0.000	21.337	4.900
200000 <*****	.6	.6	0.0	.0	.007	.000	0.000	0.000	23.123	7.677
TOTALS	117.6	117.5	23.2	23.2	16.631	16.557	0.000	0.000	57.370	13.098

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	2.3	2.3	-.0	-1.6	-1.6	0.0	.7	.8	-.0
5000 < 10000	11.9	11.9	.0	-8.1	-8.1	0.0	3.8	3.8	.0
10000 < 15000	25.7	26.1	.4	-4.8	-4.8	0.0	20.9	21.3	.4
15000 < 20000	42.5	43.1	.6	-1.1	-1.1	.0	42.4	43.0	.6
20000 < 30000	87.0	89.2	2.2	0.0	0.0	0.0	87.0	89.2	2.2
30000 < 50000	212.5	218.9	6.4	0.0	0.0	0.0	212.5	218.9	6.4
50000 < 100000	168.8	167.6	-1.1	0.0	0.0	0.0	168.8	167.6	-1.1
100000 < 200000	70.6	66.6	-4.0	0.0	-1.0	-1.0	70.6	66.6	-4.0
200000 <*****	50.5	48.7	-1.7	0.0	-1.0	-1.0	50.5	48.7	-1.7
TOTALS	671.7	674.5	2.8	-14.6	-14.6	.0	657.1	659.9	2.8

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 16

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	4.	-0.036	388.	.025	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1357.	.111	2.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3529.	.320	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	5315.	1.655	2.	0.000
30000 (50000	0.	0.000	0.	0.000	1698.	-0.025	8001.	2.374	0.	0.000
50000 (100000	0.	0.000	0.	0.000	817.	-0.474	2545.	1.568	75.	.160
100000 (200000	0.	0.000	0.	0.000	954.	-2.587	1001.	4.008	32.	.117
200000 (*****	2.	-0.233	0.	0.000	271.	-2.414	233.	2.464	0.	0.000
ITEMIZE. Total	2.	-0.233	0.	0.000	3745.	-5.537	23399.	13.025	158.	.277
***** (5000	0.	-0.003	0.	0.000	0.	-0.003	1.	.001	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	672.	.028	0.	0.000
10000 (15000	0.	0.000	254.	.038	2.	-0.010	3575.	.309	0.	0.000
15000 (20000	0.	0.000	66.	.000	0.	0.000	1363.	.315	0.	0.000
20000 (30000	0.	0.000	0.	0.000	549.	-0.037	2317.	.614	0.	0.000
30000 (50000	1.	-0.002	0.	0.000	258.	-0.042	3769.	3.577	0.	0.000
50000 (100000	1249.	-4.144	0.	0.000	1293.	-4.251	1194.	2.003	0.	0.000
100000 (200000	33.	-0.671	0.	0.000	224.	-5.577	31.	.173	0.	0.000
200000 (*****	7.	-0.433	0.	0.000	15.	-1.795	2.	.033	0.	0.000
NON-ITEMIZE. Total	1290.	-5.253	330.	.038	2351.	-11.714	12924.	7.053	0.	0.000
***** (5000	0.	-0.003	0.	0.000	5.	-0.039	389.	.025	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	672.	.028	0.	0.000
10000 (15000	0.	0.000	254.	.038	2.	-0.010	4363.	.421	0.	0.000
15000 (20000	0.	0.000	66.	.000	0.	0.000	4892.	.634	0.	0.000
20000 (30000	0.	0.000	0.	0.000	549.	-0.037	8632.	2.259	0.	0.000
30000 (50000	1.	-0.002	0.	0.000	1957.	-0.068	11770.	6.451	0.	0.000
50000 (100000	1249.	-4.144	0.	0.000	2110.	-4.725	3733.	3.591	75.	.160
100000 (200000	33.	-0.671	0.	0.000	1178.	-6.164	1032.	4.182	32.	.117
200000 (*****	9.	-0.666	0.	0.000	296.	-4.208	235.	2.457	0.	0.000
ALL RETURNS. Total	1292.	-5.486	330.	.038	6096.	-17.251	36323.	20.078	158.	.277

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

Data for: FEDERAL FILERS ONLY

REVISED MINIMUM TAX

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	9.9	9.9	-35.2	-35.2	0.0	12.7	12.7	0.0
5000 < 10000	227	53.3	31.7	31.7	351.5	351.5	0.0	82.0	82.0	0.0
10000 < 15000	155	42.9	30.0	30.0	546.3	546.3	0.0	186.4	186.4	0.0
15000 < 20000	118	31.2	28.2	28.2	586.7	586.7	0.0	292.9	292.9	0.0
20000 < 30000	198	49.7	48.3	48.3	1205.2	1205.2	0.0	636.2	636.2	0.0
30000 < 50000	237	66.1	66.1	66.1	2373.2	2373.2	0.0	1540.7	1540.7	0.0
50000 < 100000	197	26.4	25.2	25.2	1472.9	1472.9	0.0	1066.5	1066.5	0.0
100000 < 200000	129	3.2	3.1	3.1	382.7	382.7	0.0	315.2	315.2	0.0
200000 < *****	121	.6	.6	.6	219.8	219.8	0.0	186.5	186.5	0.0
TOTALS	1699	316.1	243.2	243.2	7103.2	7103.2	0.0	4319.1	4319.1	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.3	4.3	2.7	2.7	1.643	1.643	0.000	0.000
5000 < 10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000
10000 < 15000	15.1	15.1	8.5	8.5	6.125	6.125	0.000	0.000
15000 < 20000	10.2	10.2	.6	.6	.297	.297	0.000	0.000
20000 < 30000	20.5	20.5	0.0	0.0	0.000	0.000	0.000	0.000
30000 < 50000	41.6	41.6	0.0	0.0	0.000	0.000	0.000	0.000
50000 < 100000	18.7	18.7	0.0	0.0	0.000	0.000	0.000	0.000
100000 < 200000	2.8	2.8	.0	.0	.086	.086	0.000	0.000
200000 < *****	.6	.6	.0	.0	.000	.000	0.000	0.000
TOTALS	117.5	117.5	23.2	23.2	16.557	16.557	0.000	0.000

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	2.3	2.5	.2	-1.6	-1.6	0.0	.6	.9	.2
5000 < 10000	11.9	11.9	0.0	-8.1	-8.1	0.0	3.8	3.8	0.0
10000 < 15000	26.1	26.2	.0	-4.8	-4.8	0.0	21.3	21.4	.0
15000 < 20000	43.1	43.1	0.0	-.1	-.1	0.0	43.0	43.0	0.0
20000 < 30000	89.2	89.2	0.0	0.0	0.0	0.0	89.2	89.2	0.0
30000 < 50000	218.9	218.9	.0	0.0	0.0	0.0	218.9	218.9	.0
50000 < 100000	167.6	168.6	1.0	0.0	0.0	0.0	167.6	168.6	1.0
100000 < 200000	66.6	68.0	1.4	-0.0	-0.0	0.0	66.6	68.0	1.4
200000 < *****	48.7	51.6	2.8	-0.0	-0.0	0.0	48.7	51.6	2.8
TOTALS	674.5	679.9	5.4	-14.6	-14.6	0.0	659.9	665.3	5.4

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan Y: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.000	0.	0.000	0.	.157	0.	0.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1888.	.930	0.	0.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1269.	1.398	0.	0.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	295.	2.827	0.	0.200
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	3460.	5.311	0.	0.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	.006	0.	0.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	.033	0.	0.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	36.	.003	0.	0.200
50000 (100000	0.	0.000	0.	0.000	0.	0.000	116.	.021	0.	0.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	.023	0.	0.200
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	157.	.085	0.	0.200
***** (5000	0.	0.200	0.	0.000	0.	0.000	0.	.163	0.	0.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	.033	0.	0.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	36.	.003	0.	0.200
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2004.	.051	0.	0.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1269.	1.398	0.	0.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	397.	2.849	0.	0.200
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	3617.	5.396	0.	0.200

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

Data for: FEDERAL FILERS ONLY

BEHAVIORAL ADJUSTMENT TO CHARITABLE

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	3.9	3.9	-35.2	-35.2	0.0	12.7	12.7	-0.0
5000 < 10000	227	53.3	31.7	31.7	351.5	351.5	0.0	82.0	82.0	0.0
10000 < 15000	155	42.9	30.0	30.0	546.3	546.3	0.0	186.4	186.5	.2
15000 < 20000	118	31.2	28.2	28.2	586.7	586.7	0.0	292.9	293.8	.9
20000 < 30000	198	49.7	48.3	48.3	1205.2	1205.2	0.0	636.2	637.3	1.1
30000 < 50000	237	66.1	66.1	66.1	2373.2	2373.2	0.0	1540.7	1544.1	3.5
50000 < 100000	197	26.4	25.2	25.2	1472.9	1472.9	0.0	1066.5	1067.8	1.3
100000 < 200000	129	3.2	3.1	3.1	382.7	382.7	0.0	315.2	316.1	.9
200000 < *****	121	.6	.6	.6	219.8	219.8	0.0	186.5	189.4	3.0
TOTALS	1639	316.1	243.2	243.2	7103.2	7103.2	0.0	4319.1	4329.8	10.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	4.3	5.2	2.7	2.7	1.643	1.643	0.000	0.000	.277	.278
5000 < 10000	3.6	3.6	11.5	11.5	8.405	8.405	0.000	0.000	0.000	0.000
10000 < 15000	15.1	15.1	8.5	8.5	6.125	6.125	0.000	0.000	.033	.033
15000 < 20000	10.2	10.2	.6	.6	.297	.297	0.000	0.000	0.000	0.000
20000 < 30000	20.5	20.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	41.6	40.0	0.0	0.0	0.000	0.000	0.000	0.000	.039	.039
50000 < 100000	18.7	18.7	0.0	0.0	0.000	0.000	0.000	0.000	6.323	6.313
100000 < 200000	2.8	2.8	.0	.0	.086	.086	0.000	0.000	6.297	6.247
200000 < *****	.6	.6	.0	.0	.000	.000	0.000	0.000	10.526	10.426
TOTALS	117.5	116.8	23.2	23.2	16.557	16.557	0.000	0.000	23.495	23.335

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	2.5	2.4	-0.0	-1.6	-1.6	0.0	.8	.8	-0.0
5000 < 10000	11.9	11.9	0.0	-8.1	-8.1	0.0	3.8	3.8	0.0
10000 < 15000	26.2	26.2	.0	-4.8	-4.8	.0	21.4	21.4	.0
15000 < 20000	43.1	43.2	.1	-1.1	-1.0	.0	43.0	43.2	.1
20000 < 30000	89.2	89.4	.2	0.0	0.0	0.0	89.2	89.4	.2
30000 < 50000	218.9	219.6	.7	0.0	0.0	0.0	218.9	219.6	.7
50000 < 100000	168.6	168.9	.3	0.0	0.0	0.0	168.6	168.9	.3
100000 < 200000	68.0	68.3	.3	-1.0	-1.0	0.0	68.0	68.3	.3
200000 < *****	51.6	52.3	.7	-1.0	-1.0	0.0	51.6	52.3	.7
TOTALS	679.9	682.2	2.3	-14.6	-14.6	.0	665.3	667.6	2.3

DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 18

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLEData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.000	4.	-.204	0.	2.220	0.	2.220
5000 (10000	0.	2.200	0.	2.200	0.	2.200	0.	2.200	0.	2.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5577.	.229	2.	2.220
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7384.	.132	2.	2.220
20000 (30000	0.	2.200	0.	0.000	0.	0.000	17633.	.150	0.	2.220
30000 (50000	0.	0.000	0.	0.000	19.	-.000	31726.	.684	1576.	.015
50000 (100000	0.	0.000	0.	0.000	0.	0.000	16994.	.335	0.	2.220
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1801.	.258	0.	2.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	529.	.741	0.	2.200
ITEMIZE. Total	0.	0.000	0.	0.000	23.	-.004	61644.	2.309	1576.	.015
***** (5000	0.	0.000	0.	0.000	0.	2.220	0.	2.220	324.	2.220
5000 (10000	0.	2.200	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	2.200	0.	0.000	0.	0.000	0.	.222	0.	2.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	2.200	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	2.220	0.	2.220	0.	2.200
NON-ITEMIZE. Total	0.	2.200	0.	0.000	0.	0.000	0.	.000	324.	0.000
***** (5000	0.	0.000	0.	0.000	4.	-.204	0.	2.220	324.	2.220
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5577.	.229	0.	2.220
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7384.	.132	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	17633.	.150	0.	2.220
30000 (50000	0.	2.200	0.	0.000	19.	-.000	31726.	.684	1576.	.015
50000 (100000	0.	0.000	0.	0.000	0.	0.000	16997.	.335	0.	2.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1801.	.258	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	2.220	529.	.741	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	23.	-.204	61647.	2.309	2500.	.015

FEDERAL TAX LIABILITY FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	317	42.6	8.4	9.9	-54.0	-35.2	18.8	49.7	12.7	-37.0
5000 < 10000	227	53.3	40.0	31.7	332.3	351.5	19.2	221.1	82.0	-139.1
10000 < 15000	155	42.9	36.5	30.0	513.2	546.3	33.1	334.7	186.5	-148.1
15000 < 20000	118	31.2	28.6	28.2	532.5	586.7	54.2	402.6	293.8	-108.8
20000 < 30000	198	49.7	40.4	48.3	1162.6	1205.2	42.6	851.4	637.3	-214.0
30000 < 50000	237	66.1	65.1	66.1	2272.9	2373.2	100.4	1836.8	1544.1	-292.7
50000 < 100000	197	26.4	26.4	25.2	1365.0	1472.9	107.9	1135.3	1067.8	-67.5
100000 < 200000	129	3.2	3.2	3.1	326.1	382.7	56.6	278.2	316.1	37.9
200000 (*****	121	.6	.6	.6	159.3	219.8	60.5	130.2	189.4	59.2
TOTALS	1699	316.1	249.2	243.2	6609.8	7103.2	493.3	5239.9	4329.8	-910.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		RETURNS WITH OUTLAY		EARNED INCOME CRED.		MINIMUM TAX		ALTERNATIVE MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** < 5000	5.2	5.2	2.2	2.7	.790	1.643	0.000	0.000	.128	.278
5000 < 10000	3.6	3.6	7.3	11.5	3.608	8.405	0.000	0.000	0.000	0.000
10000 < 15000	21.9	15.1	1.5	8.5	.316	6.125	0.000	0.000	.020	.033
15000 < 20000	14.7	10.2	0.0	.6	0.000	.297	0.000	0.000	0.000	0.000
20000 < 30000	35.2	20.5	0.0	0.0	0.000	0.000	0.000	0.000	0.000	0.000
30000 < 50000	55.3	40.0	0.0	0.0	0.000	0.000	0.000	0.000	.368	.039
50000 < 100000	23.5	18.7	0.0	0.0	0.000	0.000	0.000	0.000	9.331	6.313
100000 < 200000	3.0	2.8	0.0	.0	.072	.086	0.000	0.000	21.431	6.247
200000 (*****	.6	.6	0.0	.0	.005	.000	0.000	0.000	18.146	10.426
TOTALS	163.0	116.8	10.9	23.2	4.791	16.557	0.000	0.000	49.423	23.335

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X \$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** < 5000	.5	2.4	1.9	-.8	-1.6	-.9	-.3	.8	1.1
5000 < 10000	11.0	11.9	.9	-3.0	-8.1	-5.1	8.0	3.8	-4.2
10000 < 15000	25.6	26.2	.6	-.1	-4.8	-4.7	25.5	21.4	-4.1
15000 < 20000	42.5	43.2	.7	0.0	-.0	-.0	42.5	43.2	.6
20000 < 30000	85.0	89.4	4.3	0.0	0.0	0.0	85.0	89.4	4.3
30000 < 50000	242.6	219.6	-23.0	0.0	0.0	0.0	242.6	219.6	-23.0
50000 < 100000	186.3	168.9	-17.4	0.0	0.0	0.0	186.3	168.9	-17.4
100000 < 200000	76.8	68.3	-8.5	0.0	-.0	-.0	76.8	68.3	-8.5
200000 (*****	55.2	52.3	-2.9	0.0	-.0	-.0	55.2	52.3	-2.9
TOTALS	725.6	682.2	-43.4	-3.9	-14.6	-10.7	721.7	667.6	-54.1



DISTRIBUTION OF FEDERAL TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classification: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHOSE CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	28.	-0.004	777.	.070	15.	0.000
5000 (10000	0.	0.000	0.	0.000	2179.	-1.155	737.	.025	2.	0.000
10000 (15000	5257.	-3.400	1287.	.343	5263.	-3.403	13315.	2.627	5905.	0.000
15000 (20000	1328.	-.319	827.	.075	1354.	-.325	11683.	2.577	4501.	.545
20000 (30000	0.	0.000	7479.	6.743	13666.	-4.110	20737.	11.255	14679.	1.294
30000 (50000	0.	0.000	1002.	1.421	43020.	-23.379	12362.	3.703	15389.	-7.500
50000 (100000	0.	0.000	4.	.009	16701.	-20.535	6603.	8.514	787.	-4.000
100000 (200000	0.	0.000	0.	0.000	1967.	-6.531	931.	3.335	113.	.000
200000 (*****	2.	-.157	0.	0.000	244.	-5.529	366.	4.000	2.	0.000
ITEMIZE. Total	6586.	-3.879	10599.	8.597	84423.	-54.961	66671.	42.326	47387.	-7.750
***** (5000	1666.	-.073	3178.	.323	4315.	-.922	9124.	1.143	4.	.000
5000 (10000	3751.	-3.536	448.	.095	27504.	-6.578	15055.	3.621	2.	0.000
10000 (15000	3156.	-3.094	526.	.104	15394.	-5.067	5536.	1.535	54.	.000
15000 (20000	0.	0.000	141.	.035	12515.	-2.647	3879.	1.141	404.	.000
20000 (30000	222.	-.089	716.	.077	11310.	-4.489	2854.	1.546	2.	0.000
30000 (50000	1.	-.001	0.	0.000	5843.	-3.973	971.	.531	742.	-.001
50000 (100000	1249.	-4.135	0.	0.000	2470.	-6.013	441.	.636	0.	0.000
100000 (200000	33.	-.650	0.	0.000	215.	-5.471	3.	.100	2.	0.000
200000 *****	3.	-.474	0.	0.000	23.	-1.654	5.	.100	3.	.000
NON-ITEMIZE. Total	15086.	-12.111	5009.	1.433	30388.	-42.122	42376.	12.575	1223.	.000
***** (5000	1666.	-.073	3178.	.323	4343.	-.936	9301.	1.013	21.	.000
5000 (10000	3751.	-3.536	448.	.095	29582.	-7.242	13782.	3.545	2.	0.000
10000 (15000	3413.	-3.436	1313.	.446	30557.	-6.470	17551.	4.562	5560.	0.000
15000 (20000	1328.	-.319	968.	.111	13969.	-3.173	15563.	1.813	5005.	.000
20000 (30000	222.	-.089	8195.	7.625	24976.	-6.599	23591.	12.513	14679.	1.294
30000 (50000	1.	-.001	1002.	1.421	53362.	-32.352	13223.	5.324	16702.	-7.500
50000 (100000	1249.	-4.135	4.	.009	19170.	-26.554	7244.	3.149	787.	-4.000
100000 (200000	33.	-.650	0.	0.000	2133.	-12.222	999.	3.457	113.	.000
200000 *****	9.	-.631	0.	0.000	268.	-7.163	378.	4.276	3.	.000
ALL RETURNS. Total	21672.	-15.990	15728.	10.231	168111.	-107.281	107347.	22.521	42386.	-7.500



IMPACT OF THE TAX REFORM ACT OF 1986
ON MONTANA RESIDENTS

Appendix B

Changes in State Tax Liability
Under Current Montana Law

2



State Tax Liability for Montana
1987 Levels of Income

1987 Tax Law

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.2	-110.2	-109.7	.5	35.1	35.3	.1
5000 (10000	219	50.5	45.6	45.6	333.9	334.2	.3	174.0	174.2	.2
10000 (15000	164	46.5	36.1	36.1	508.2	509.0	.8	231.1	231.5	.4
15000 (20000	118	35.0	30.2	30.2	518.8	519.5	.7	301.4	302.0	.5
20000 (30000	202	52.9	46.7	46.7	1101.5	1102.9	1.4	598.9	600.1	1.1
30000 (50000	245	60.7	59.6	59.6	1995.4	1996.6	1.2	1265.0	1265.9	.9
50000 (100000	162	18.9	18.4	18.4	953.9	955.0	1.1	596.1	596.9	.7
100000 (200000	129	3.1	3.0	3.0	309.3	309.7	.4	196.2	196.5	.3
200000 (*****	112	.7	.6	.6	132.4	132.5	.1	63.5	63.6	.1
TOTALS	1699	321.5	267.3	267.3	5743.2	5749.8	6.6	3461.4	3465.9	4.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.0	4.0	23.0	23.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.4	78.5	81.7	81.7	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	176.1	176.1	101.7	102.0	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	153.5	153.7	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	39.6	40.0	373.5	373.8	143.1	143.1	.8	.8	0.0	0.0
30000 (50000	56.8	56.8	553.8	554.0	182.1	182.1	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	306.9	307.2	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	103.5	103.7	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.6	.6	71.1	71.1	2.2	2.2	.1	.1	0.0	0.0
TOTALS	165.5	165.8	1839.7	1841.3	708.0	708.3	7.5	7.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	-.1	-.1	0.0	.6	.6	.0
5000 (10000	5.3	5.3	.0	0.0	0.0	0.0	5.3	5.3	.0
10000 (15000	7.9	8.0	.0	-1.6	-1.6	.0	6.3	6.3	.0
15000 (20000	12.3	12.3	.0	-.2	-.2	0.0	12.1	12.1	.0
20000 (30000	28.1	28.1	.1	0.0	0.0	0.0	28.1	28.1	.1
30000 (50000	68.7	68.8	.1	0.0	0.0	0.0	68.7	68.8	.1
50000 (100000	38.0	38.0	.1	-.1	-.1	0.0	37.9	38.0	.1
100000 (200000	15.2	15.2	.0	0.0	0.0	0.0	15.2	15.2	.0
200000 (*****	5.6	5.6	.0	0.0	0.0	0.0	5.6	5.6	.0
TOTALS	181.9	182.1	.3	-2.0	-2.0	.0	179.9	180.2	.3

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: AL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4285.	.014	2.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	4576.	.024	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	7792.	.039	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	12924.	.055	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7257.	.057	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2242.	.028	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	449.	.006	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	39425.	.234	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1770.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3016.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	729.	.004	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1878.	.007	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	4335.	.024	341.	.001
30000 (50000	0.	0.000	0.	0.000	0.	0.000	431.	.006	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	11351.	.051	341.	.001
***** (5000	0.	0.000	0.	0.000	0.	0.000	1770.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3016.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5013.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5646.	.031	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	12127.	.064	341.	.001
30000 (50000	0.	0.000	0.	0.000	0.	0.000	13254.	.071	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	7257.	.057	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2242.	.028	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	449.	.006	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	50776.	.285	341.	.001

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

Data for: FEDERAL FILERS ONLY

TAX ALL UNEMPLOYMENT COMP

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.2	-109.7	-109.7	-.0	35.3	35.3	0.0
5000 (10000	219	50.5	45.6	45.6	334.2	334.2	.0	174.2	174.2	.0
10000 (15000	164	46.5	36.1	36.1	509.0	509.0	.0	231.5	230.3	-1.2
15000 (20000	118	35.0	30.2	30.2	519.5	519.5	-.0	302.0	301.7	-.3
20000 (30000	202	52.9	46.7	46.7	1102.9	1102.9	-.0	600.1	600.0	-.0
30000 (50000	245	60.7	59.6	59.6	1996.6	1996.6	0.0	1265.9	1265.9	0.0
50000 (100000	162	18.9	18.4	18.4	955.0	955.0	0.0	596.9	596.9	0.0
100000 (200000	129	3.1	3.0	3.0	309.7	309.7	0.0	196.5	196.5	0.0
200000 (*****	112	.7	.6	.6	132.5	132.5	0.0	63.6	63.6	0.0
TOTALS	1699	321.5	267.3	267.3	5749.8	5749.8	.0	3465.9	3464.4	-1.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.0	4.0	23.1	23.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.5	78.5	81.7	81.7	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	176.1	177.3	102.0	102.0	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	153.7	154.0	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.0	40.0	373.8	373.8	143.1	143.1	.8	.8	0.0	0.0
30000 (50000	56.8	56.8	554.0	554.0	182.1	182.1	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	307.2	307.2	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	103.7	103.7	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.6	.6	71.1	71.1	2.2	2.2	.1	.1	0.0	0.0
TOTALS	165.8	165.8	1841.3	1842.8	708.3	708.3	7.5	7.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.6	.6	0.0
5000 (10000	5.3	5.3	0.0	0.0	0.0	0.0	5.3	5.3	0.0
10000 (15000	8.0	7.9	-.0	-1.6	-1.6	-.0	6.3	6.3	-.0
15000 (20000	12.3	12.3	-.0	-.2	-.2	0.0	12.1	12.1	-.0
20000 (30000	28.1	28.1	-.0	0.0	0.0	0.0	28.1	28.1	-.0
30000 (50000	68.8	68.8	0.0	0.0	0.0	0.0	68.8	68.8	0.0
50000 (100000	38.0	38.0	0.0	-.1	-.1	0.0	38.0	38.0	0.0
100000 (200000	15.2	15.2	0.0	0.0	0.0	0.0	15.2	15.2	0.0
200000 (*****	5.6	5.6	0.0	0.0	0.0	0.0	5.6	5.6	0.0
TOTALS	182.1	182.1	-.0	-2.0	-2.0	-.0	180.2	180.1	-.0

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISION #1

Plan Y: CONFERENCE BILL PROVISION #2

Data for: ALL RETURNS

TAX ALL UNEMPLOYMENT COMP

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	6517.	-0.030	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	824.	-0.011	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	341.	-0.001	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	7683.	-0.042	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	6517.	-0.030	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	824.	-0.011	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	341.	-0.001	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	7683.	-0.042	0.	0.000	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

Data for: FEDERAL FILERS ONLY

REPEAL TWO-EARNER DEDUCTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.2	-109.7	-108.2	1.5	35.3	35.3	0.0
5000 (10000	219	50.5	45.6	45.6	334.2	335.3	1.1	174.2	174.7	.5
10000 (15000	164	46.5	36.1	36.1	509.0	510.2	1.2	230.3	231.1	.8
15000 (20000	118	35.0	30.2	30.2	519.5	520.4	.9	301.7	302.1	.4
20000 (30000	202	52.9	46.7	46.7	1102.9	1105.6	2.7	600.0	601.5	1.4
30000 (50000	245	60.7	59.6	59.5	1996.6	1999.1	2.5	1265.9	1262.1	-3.9
50000 (100000	162	18.9	18.4	18.4	955.0	956.4	1.3	596.9	592.4	-4.4
100000 (200000	129	3.1	3.0	3.0	309.7	310.4	.6	196.5	196.4	-.1
200000 (*****	112	.7	.6	.6	132.5	132.6	.1	63.6	63.4	-.2
TOTALS	1699	321.5	267.3	267.3	5749.8	5761.8	12.0	3464.4	3458.9	-5.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.0	4.0	23.1	23.5	45.0	45.1	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.5	78.6	81.7	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	177.3	177.5	102.0	102.3	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	154.0	154.0	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.0	40.2	373.8	375.0	143.1	143.1	.8	.8	0.0	0.0
30000 (50000	56.8	56.8	554.0	560.3	182.1	182.1	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	307.2	313.0	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	103.7	104.4	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.6	.6	71.1	71.4	2.2	2.2	.1	.1	0.0	0.0
TOTALS	165.8	166.1	1842.8	1857.7	708.3	709.2	7.5	7.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.6	.6	0.0
5000 (10000	5.3	5.3	.0	0.0	0.0	0.0	5.3	5.3	.0
10000 (15000	7.9	8.0	.0	-1.6	-1.6	0.0	6.3	6.3	.0
15000 (20000	12.3	12.3	.0	-.2	-.2	0.0	12.1	12.1	.0
20000 (30000	28.1	28.2	.0	0.0	0.0	0.0	28.1	28.2	.0
30000 (50000	68.8	68.6	-.2	0.0	0.0	0.0	68.8	68.6	-.2
50000 (100000	38.0	37.7	-.4	-.1	-.1	.0	38.0	37.6	-.4
100000 (200000	15.2	15.2	-.0	0.0	0.0	0.0	15.2	15.2	-.0
200000 (*****	5.6	5.6	-.0	0.0	0.0	0.0	5.6	5.6	-.0
TOTALS	182.1	181.5	-.6	-2.0	-2.0	.0	180.1	179.6	-.6

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1031.	.003	0.	0.000
15000 (20000	0.	0.000	0.	0.000	989.	-.001	2965.	.006	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11082.	-.050	3400.	.038	0.	0.000
30000 (50000	0.	0.000	0.	0.000	23166.	-.394	6120.	.139	0.	0.000
50000 (100000	0.	0.000	0.	0.000	11575.	-.421	2545.	.059	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1368.	-.039	333.	.022	0.	0.000
200000 (*****	0.	0.000	0.	0.000	352.	-.025	58.	.006	0.	0.000
ITENIZE. Total	0.	0.000	0.	0.000	48533.	-.929	16452.	.273	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1946.	.009	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3218.	.028	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1474.	.014	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2491.	.242	234.	.002
30000 (50000	0.	0.000	0.	0.000	82.	-.001	1242.	.005	45.	.001
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITENIZE. Total	0.	0.000	0.	0.000	82.	-.001	10370.	.098	279.	.003
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1946.	.009	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4249.	.031	0.	0.000
15000 (20000	0.	0.000	0.	0.000	989.	-.001	4439.	.020	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11082.	-.050	5891.	.000	234.	.002
30000 (50000	0.	0.000	0.	0.000	23248.	-.395	7362.	.145	45.	.001
50000 (100000	0.	0.000	0.	0.000	11575.	-.421	2545.	.059	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1368.	-.039	333.	.022	0.	0.000
200000 (*****	0.	0.000	0.	0.000	352.	-.025	58.	.006	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	48615.	-.930	26823.	.371	279.	.003

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

Data for: FEDERAL FILERS ONLY

RESTRICT IRA DEDUCTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.2	-108.2	-108.2	0.0	35.3	35.3	0.0
5000 (10000	219	50.5	45.6	45.6	335.3	335.3	0.0	174.7	174.7	0.0
10000 (15000	164	46.5	36.1	36.1	510.2	510.2	0.0	231.1	231.1	0.0
15000 (20000	118	35.0	30.2	30.2	520.4	520.4	0.0	302.1	302.1	0.0
20000 (30000	202	52.9	46.7	46.7	1105.6	1105.7	.1	601.5	601.5	.0
30000 (50000	245	60.7	59.5	59.5	1999.1	2001.8	2.7	1262.1	1264.0	1.9
50000 (100000	162	18.9	18.4	18.4	956.4	966.1	9.7	592.4	598.8	6.4
100000 (200000	129	3.1	3.0	3.0	310.4	312.7	2.4	196.4	198.0	1.6
200000 (*****	112	.7	.6	.6	132.6	133.4	.8	63.4	63.9	.5
TOTALS	1699	321.5	267.3	267.3	5761.8	5777.5	15.7	3458.9	3469.3	10.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.0	4.0	23.5	23.5	45.1	45.1	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.6	78.6	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	177.5	177.5	102.3	102.3	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	154.0	154.0	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.2	40.2	375.0	375.0	143.1	143.1	.8	.8	0.0	0.0
30000 (50000	56.8	56.8	560.3	561.0	182.1	182.1	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	313.0	316.3	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	104.4	105.2	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.6	.6	71.4	71.7	2.2	2.2	.1	.1	0.0	0.0
TOTALS	166.1	166.1	1857.7	1862.8	709.2	709.2	7.4	7.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.6	.6	0.0
5000 (10000	5.3	5.3	0.0	0.0	0.0	0.0	5.3	5.3	0.0
10000 (15000	8.0	8.0	0.0	-1.6	-1.6	0.0	6.3	6.3	0.0
15000 (20000	12.3	12.3	0.0	-.2	-.2	0.0	12.1	12.1	0.0
20000 (30000	28.2	28.2	.0	0.0	0.0	0.0	28.2	28.2	.0
30000 (50000	68.6	68.7	.2	0.0	0.0	0.0	68.6	68.7	.2
50000 (100000	37.7	38.2	.5	-.1	-.1	0.0	37.6	38.1	.5
100000 (200000	15.2	15.4	.1	0.0	0.0	0.0	15.2	15.4	.1
200000 (*****	5.6	5.7	.1	0.0	0.0	0.0	5.6	5.7	.1
TOTALS	181.5	182.4	.9	-2.0	-2.0	0.0	179.6	180.5	.9



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

Data for: ALL RETURNS

RESTRICT IRA DEDUCTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	89.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	91.	-.000	2348.	.151	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3903.	.536	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	958.	.147	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	286.	.053	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	91.	-.000	7583.	.889	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	89.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	91.	-.000	2348.	.151	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	3903.	.536	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	958.	.147	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	286.	.053	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	91.	-.000	7583.	.889	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 4

Plan Y: CONFERENCE PROVISION #5

Data for: FEDERAL FILERS ONLY

DEPRECIATION PROVISION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.2	-108.2	-111.6	-3.4	35.3	35.2	-.1
5000 (10000	219	50.5	45.6	45.6	335.3	335.1	-.2	174.7	174.6	-.1
10000 (15000	164	46.5	36.1	36.1	510.2	509.8	-.4	231.1	230.9	-.2
15000 (20000	118	35.0	30.2	30.2	520.4	519.8	-.6	302.1	301.9	-.1
20000 (30000	202	52.9	46.7	46.7	1105.7	1103.4	-2.3	601.5	599.9	-1.5
30000 (50000	245	60.7	59.5	59.5	2001.8	2000.2	-1.6	1264.0	1262.8	-1.2
50000 (100000	162	18.9	18.4	18.4	966.1	964.7	-1.4	598.8	598.0	-.8
100000 (200000	129	3.1	3.0	3.0	312.7	312.1	-.7	198.0	197.6	-.4
200000 (*****	112	.7	.6	.6	133.4	132.5	-.9	63.9	63.6	-.3
TOTALS	1699	321.5	267.3	267.3	5777.5	5766.0	-11.5	3469.3	3464.5	-4.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.0	3.6	23.5	23.3	45.1	44.9	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.6	78.5	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	177.5	177.3	102.3	102.2	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	154.0	154.0	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.2	40.2	375.0	374.2	143.1	143.1	.8	.8	0.0	0.0
30000 (50000	56.8	56.8	561.0	560.7	182.1	182.1	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	316.3	315.9	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	105.2	104.9	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.6	.6	71.7	71.4	2.2	2.2	.1	.1	0.0	0.0
TOTALS	166.1	165.8	1862.8	1860.1	709.2	709.0	7.4	7.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	-.0	-.1	-.1	0.0	.6	.6	-.0
5000 (10000	5.3	5.3	-.0	0.0	0.0	0.0	5.3	5.3	-.0
10000 (15000	8.0	7.9	-.0	-1.6	-1.6	0.0	6.3	6.3	-.0
15000 (20000	12.3	12.3	-.0	-.2	-.2	0.0	12.1	12.1	-.0
20000 (30000	28.2	28.1	-.1	0.0	0.0	0.0	28.2	28.1	-.1
30000 (50000	68.7	68.6	-.1	0.0	0.0	0.0	68.7	68.6	-.1
50000 (100000	38.2	38.1	-.1	-.1	-.1	-.0	38.1	38.1	-.1
100000 (200000	15.4	15.3	-.0	0.0	0.0	0.0	15.4	15.3	-.0
200000 (*****	5.7	5.6	-.0	0.0	0.0	0.0	5.7	5.6	-.0
TOTALS	182.4	182.1	-.3	-2.0	-2.0	-.0	180.5	180.1	-.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISIONData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	350.	0.000
5000 (10000	0.	0.000	0.	0.000	501.	-.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	944.	-.001	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1898.	-.002	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11500.	-.044	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	11717.	-.071	72.	.000	0.	-.002
50000 (100000	0.	0.000	0.	0.000	7061.	-.068	43.	.001	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2369.	-.035	25.	.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	447.	-.032	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	36437.	-.254	141.	.002	350.	-.002
***** (5000	0.	0.000	0.	0.000	1456.	-.002	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1991.	-.002	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3534.	-.008	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1300.	-.004	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3712.	-.034	162.	.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	815.	-.014	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	12816.	-.064	162.	.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	1456.	-.002	0.	0.000	350.	0.000
5000 (10000	0.	0.000	0.	0.000	2492.	-.003	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	4478.	-.009	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3206.	-.006	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	15212.	-.078	162.	.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	12532.	-.085	72.	.000	0.	-.002
50000 (100000	0.	0.000	0.	0.000	7061.	-.068	43.	.001	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2369.	-.035	25.	.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	447.	-.032	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	49252.	-.318	303.	.002	350.	-.002





STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

Data for: FEDERAL FILERS ONLY

LIMIT PASSIVE LOSSES

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.3	-111.6	-81.7	29.9	35.2	35.8	.6
5000 (10000	219	50.5	45.6	45.6	335.1	335.1	0.0	174.6	174.6	0.0
10000 (15000	164	46.5	36.1	36.2	509.8	510.6	.8	230.9	231.7	.8
15000 (20000	118	35.0	30.2	30.2	519.8	519.8	0.0	301.9	301.9	0.0
20000 (30000	202	52.9	46.7	46.9	1103.4	1114.6	11.2	599.9	606.1	6.2
30000 (50000	245	60.7	59.5	59.6	2000.2	2003.3	3.0	1262.8	1264.7	1.9
50000 (100000	162	18.9	18.4	18.4	964.7	973.1	8.4	598.0	599.8	1.8
100000 (200000	129	3.1	3.0	3.0	312.1	315.0	2.9	197.6	199.1	1.6
200000 (*****	112	.7	.6	.6	132.5	140.8	8.3	63.6	65.1	1.5
TOTALS	1699	321.5	267.3	267.7	5766.0	5830.7	64.6	3464.5	3479.0	14.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.6	3.7	23.3	26.5	44.9	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	3.8	78.5	78.5	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.0	177.3	177.3	102.2	102.2	2.1	2.1	0.0	0.0
15000 (20000	19.0	19.0	154.0	154.0	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.2	40.2	374.2	378.5	143.1	143.8	.8	.9	0.0	0.0
30000 (50000	56.8	56.8	560.7	561.7	182.1	182.2	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	315.9	316.7	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	104.9	105.9	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.6	.7	71.4	74.9	2.2	2.3	.1	.1	0.0	0.0
TOTALS	165.8	165.9	1860.1	1874.0	709.0	709.9	7.4	7.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	-.1	-.1	0.0	.6	.7	.0
5000 (10000	5.3	5.3	0.0	0.0	0.0	0.0	5.3	5.3	0.0
10000 (15000	7.9	8.0	.0	-1.6	-1.6	0.0	6.3	6.4	.0
15000 (20000	12.3	12.3	0.0	-.2	-.2	0.0	12.1	12.1	0.0
20000 (30000	28.1	28.5	.4	0.0	0.0	0.0	28.1	28.5	.4
30000 (50000	68.6	68.8	.1	0.0	0.0	0.0	68.6	68.8	.1
50000 (100000	38.1	38.3	.2	-.1	-.1	0.0	38.1	38.2	.2
100000 (200000	15.3	15.5	.2	0.0	0.0	0.0	15.3	15.5	.2
200000 (*****	5.6	5.8	.1	0.0	0.0	0.0	5.6	5.8	.1
TOTALS	182.1	183.2	1.0	-2.0	-2.0	0.0	180.1	181.2	1.0

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSESData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	156.	.009	0.	0.000	156.	.009	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	230.	.386	0.	0.000	237.	.406	0.	0.000
30000 (50000	0.	0.000	31.	.013	0.	0.000	770.	.126	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	743.	.168	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	401.	.152	0.	0.000
200000 (*****	0.	0.000	5.	.036	0.	0.000	197.	.144	0.	0.000
ITEMIZE. Total	0.	0.000	422.	.443	0.	0.000	2504.	1.004	0.	0.000
***** (5000	0.	0.000	39.	.025	0.	0.000	39.	.025	111.	.025
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	228.	.010	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	153.	.005	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	2.	.001	0.	0.000	2.	.001	70.	.001
NON-ITEMIZE. Total	0.	0.000	42.	.025	0.	0.000	422.	.041	182.	.025
***** (5000	0.	0.000	39.	.025	0.	0.000	39.	.025	111.	.025
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	156.	.009	0.	0.000	384.	.013	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	230.	.386	0.	0.000	389.	.411	0.	0.000
30000 (50000	0.	0.000	31.	.013	0.	0.000	770.	.126	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	743.	.168	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	401.	.152	0.	0.000
200000 (*****	0.	0.000	0.	.037	0.	0.000	199.	.144	70.	.001
ALL RETURNS. Total	0.	0.000	464.	.469	0.	0.000	2926.	1.045	182.	.025



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONS

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-81.7	-79.3	2.4	35.8	36.7	.9
5000 (10000	219	50.5	45.6	45.6	335.1	339.1	4.0	174.6	177.1	2.5
10000 (15000	164	46.5	36.2	36.2	510.6	524.8	14.3	231.7	234.9	3.2
15000 (20000	118	35.0	30.2	30.2	519.8	536.6	16.8	301.9	305.9	4.0
20000 (30000	202	52.9	46.9	46.9	1114.6	1137.3	22.6	606.1	616.3	10.1
30000 (50000	245	60.7	59.6	59.6	2003.3	2023.7	20.4	1264.7	1278.4	13.6
50000 (100000	162	18.9	18.4	18.4	973.1	990.7	17.5	599.8	605.9	6.1
100000 (200000	129	3.1	3.0	3.0	315.0	316.8	1.9	199.1	200.1	.9
200000 (*****	112	.7	.6	.6	140.8	141.5	.6	65.1	66.1	1.0
TOTALS	1699	321.5	267.7	267.8	5830.7	5931.3	100.6	3479.0	3521.4	42.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.7	4.8	26.5	27.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	3.8	6.2	78.5	79.9	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.0	20.7	177.3	187.5	102.2	103.0	2.1	2.1	0.0	0.0
15000 (20000	19.0	20.7	154.0	165.8	76.9	76.9	1.3	1.3	0.0	0.0
20000 (30000	40.2	41.1	378.5	388.2	143.8	144.4	.8	.8	0.0	0.0
30000 (50000	56.8	56.9	561.7	568.4	182.2	182.2	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	316.7	327.8	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	105.9	106.8	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.7	.7	74.9	74.6	2.3	2.3	.1	.1	0.0	0.0
TOTALS	165.9	172.8	1874.0	1926.3	709.9	711.3	7.4	7.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	-.1	-.1	0.0	.7	.7	.0
5000 (10000	5.3	5.4	.1	0.0	0.0	0.0	5.3	5.4	.1
10000 (15000	8.0	8.1	.1	-1.6	-1.6	.0	6.4	6.5	.1
15000 (20000	12.3	12.5	.2	-.2	-.2	0.0	12.1	12.3	.2
20000 (30000	28.5	29.1	.6	0.0	0.0	0.0	28.5	29.1	.6
30000 (50000	68.8	69.8	1.0	0.0	0.0	0.0	68.8	69.8	1.0
50000 (100000	38.3	38.7	.4	-.1	-.1	.0	38.2	38.7	.4
100000 (200000	15.5	15.6	.1	0.0	0.0	0.0	15.5	15.6	.1
200000 (*****	5.8	5.9	.1	0.0	0.0	0.0	5.8	5.9	.1
TOTALS	183.2	185.8	2.6	-2.0	-2.0	.0	181.2	183.8	2.6

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONSData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	89.	.203	0.	0.200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	392.	.003	2.	0.200
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3861.	.258	2.	0.200
15000 (20000	0.	0.000	0.	0.000	1.	-.000	10839.	.296	0.	0.200
20000 (30000	0.	0.000	0.	0.000	1129.	-.011	27465.	.474	2.	0.200
30000 (50000	0.	0.000	51.	.000	330.	-.001	43708.	1.005	2.	0.200
50000 (100000	0.	0.000	0.	0.000	449.	-.050	16074.	.473	0.	0.200
100000 (200000	0.	0.000	0.	0.000	45.	-.005	2097.	.092	0.	0.200
200000 (*****	0.	0.000	0.	0.000	28.	-.005	509.	.122	0.	0.200
ITEMIZE. Total	0.	0.000	51.	.000	1982.	-.072	111034.	2.320	0.	0.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	1589.	.229	1024.	.027
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3197.	.121	2331.	.100
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1195.	.042	753.	.013
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1567.	.089	1771.	.035
20000 (30000	0.	0.000	0.	0.000	0.	0.000	2243.	.285	343.	.015
30000 (50000	0.	0.000	0.	0.000	0.	0.000	224.	.013	72.	.002
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.200
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	10016.	.382	6500.	.200
***** (5000	0.	0.000	0.	0.000	0.	0.000	1678.	.032	1024.	.027
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3589.	.123	2331.	.100
10000 (15000	0.	0.000	0.	0.000	0.	0.000	11056.	.110	753.	.013
15000 (20000	0.	0.000	0.	0.000	1.	-.000	12406.	.185	1771.	.035
20000 (30000	0.	0.000	0.	0.000	1129.	-.011	29709.	.563	943.	.016
30000 (50000	0.	0.000	51.	.000	330.	-.001	43932.	1.018	72.	.002
50000 (100000	0.	0.000	0.	0.000	449.	-.050	16074.	.473	0.	0.200
100000 (200000	0.	0.000	0.	0.000	45.	-.005	2097.	.092	0.	0.200
200000 (*****	0.	0.000	0.	0.000	28.	-.005	509.	.122	0.	0.200
ALL RETURNS. Total	0.	0.000	51.	.000	1982.	-.072	121049.	2.702	6500.	.200

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.3	-79.4	-.1	36.7	36.8	.1
5000 (10000	219	50.5	45.6	46.2	339.1	339.1	-.0	177.1	177.5	.4
10000 (15000	164	46.5	36.2	36.2	524.8	524.6	-.2	234.9	236.0	1.1
15000 (20000	118	35.0	30.2	30.9	536.6	536.5	-.1	305.9	310.7	4.8
20000 (30000	202	52.9	46.9	46.9	1137.3	1135.9	-1.4	616.3	626.0	9.8
30000 (50000	245	60.7	59.6	59.6	2023.7	2021.5	-2.2	1278.4	1295.0	16.6
50000 (100000	162	18.9	18.4	18.4	990.7	990.2	-.5	605.9	612.2	6.3
100000 (200000	129	3.1	3.0	3.0	316.8	316.6	-.2	200.1	201.0	.9
200000 (*****	112	.7	.6	.6	141.5	141.4	-.1	66.1	66.5	.4
TOTALS	1699	321.5	267.8	269.0	5931.3	5926.4	-4.9	3521.4	3561.7	40.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.1	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.9	79.4	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	187.5	186.0	103.0	103.2	2.1	2.1	0.0	0.0
15000 (20000	20.7	20.7	165.8	160.9	76.9	77.0	1.3	1.3	0.0	0.0
20000 (30000	41.1	41.1	388.2	376.2	144.4	145.2	.8	.8	0.0	0.0
30000 (50000	56.9	56.9	568.4	549.6	182.2	182.2	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	327.8	321.0	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	106.8	105.7	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.7	.7	74.6	74.0	2.3	2.3	.1	.1	0.0	0.0
TOTALS	172.8	172.8	1926.3	1879.9	711.3	712.4	7.4	7.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	-.1	-.1	0.0	.7	.7	.0
5000 (10000	5.4	5.4	.0	0.0	0.0	0.0	5.4	5.4	.0
10000 (15000	8.1	8.1	.0	-1.6	-1.6	0.0	6.5	6.5	.0
15000 (20000	12.5	12.7	.2	-.2	-.2	0.0	12.3	12.5	.2
20000 (30000	29.1	29.6	.5	0.0	0.0	0.0	29.1	29.6	.5
30000 (50000	69.8	71.1	1.3	0.0	0.0	0.0	69.8	71.1	1.3
50000 (100000	38.7	39.1	.4	-.1	-.1	.0	38.7	39.1	.4
100000 (200000	15.6	15.7	.1	0.0	0.0	0.0	15.6	15.7	.1
200000 (*****	5.9	5.9	.0	0.0	0.0	0.0	5.9	5.9	.0
TOTALS	185.8	188.3	2.5	-2.0	-2.0	.0	183.8	186.4	2.5

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

Data for: ALL RETURNS

LIMIT NON-BUS INTEREST DEDUCTIONS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	39.	.004	0.	0.000
5000 (10000	0.	0.000	558.	.006	0.	0.000	1443.	.009	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1567.	.032	0.	0.000
15000 (20000	0.	0.000	668.	.013	0.	0.000	9848.	.171	0.	0.000
20000 (30000	0.	0.000	2.	.000	0.	0.000	25084.	.520	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	44577.	1.283	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15400.	.423	0.	0.000
100000 (200000	0.	0.000	3.	.000	27.	-.001	1864.	.062	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	487.	.043	0.	0.000
ITEMIZE. Total	0.	0.000	1231.	.020	27.	-.001	101429.	2.544	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	39.	.004	0.	0.000
5000 (10000	0.	0.000	558.	.006	0.	0.000	1443.	.009	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1567.	.032	0.	0.000
15000 (20000	0.	0.000	668.	.013	0.	0.000	9848.	.171	0.	0.000
20000 (30000	0.	0.000	2.	.000	0.	0.000	25084.	.520	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	44577.	1.283	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	15400.	.422	0.	0.000
100000 (200000	0.	0.000	3.	.000	27.	-.001	1864.	.062	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	487.	.043	0.	0.000
ALL RETURNS. Total	0.	0.000	1231.	.020	27.	-.001	101429.	2.544	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 8

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCT

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.8	36.8	0.0
5000 (10000	219	50.5	46.2	46.2	339.1	339.1	0.0	177.5	177.6	.1
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	236.0	238.9	2.9
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	310.7	314.2	3.5
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	526.0	633.5	7.5
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1295.0	1302.7	7.7
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	612.2	614.4	2.2
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	201.0	201.2	.2
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.5	66.6	.1
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3561.7	3585.9	24.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	186.0	182.2	103.2	104.1	2.1	2.1	0.0	0.0
15000 (20000	20.7	20.7	160.9	157.3	77.0	77.0	1.3	1.3	0.0	0.0
20000 (30000	41.1	41.1	376.2	368.1	145.2	145.8	.8	.8	0.0	0.0
30000 (50000	56.9	56.9	549.6	541.9	182.2	182.2	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	321.0	318.8	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	105.7	105.5	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.7	.7	74.0	74.0	2.3	2.3	.1	.1	0.0	0.0
TOTALS	172.8	172.8	1879.9	1854.1	712.4	714.0	7.5	7.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.7	.7	0.0
5000 (10000	5.4	5.4	.0	0.0	0.0	0.0	5.4	5.4	.0
10000 (15000	8.1	8.2	.1	-1.6	-1.6	.0	6.5	6.6	.1
15000 (20000	12.7	12.8	.2	-.2	-.2	0.0	12.5	12.6	.2
20000 (30000	29.6	30.0	.5	0.0	0.0	0.0	29.6	30.0	.5
30000 (50000	71.1	71.6	.5	0.0	0.0	0.0	71.1	71.6	.5
50000 (100000	39.1	39.3	.2	-.1	-.1	.0	39.1	39.2	.2
100000 (200000	15.7	15.7	.0	0.0	0.0	0.0	15.7	15.7	.0
200000 (*****	5.9	5.9	.0	0.0	0.0	0.0	5.9	5.9	.0
TOTALS	188.3	189.7	1.4	-2.0	-1.9	.0	186.4	187.8	1.4



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 8

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCT

Data for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	501.	.003	2.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12253.	.125	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9411.	.156	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	17104.	.452	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	18400.	.549	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	4841.	.157	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	266.	.018	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	47.	.005	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	62823.	1.446	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	2.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	501.	.003	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12253.	.125	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9411.	.156	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	17104.	.452	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	18400.	.549	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	4841.	.157	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	266.	.018	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	47.	.005	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	62823.	1.446	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 9

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.8	36.8	0.0
5000 (10000	219	50.5	46.2	46.2	339.1	339.1	0.0	177.6	177.6	0.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	238.9	238.9	0.0
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	314.2	314.2	0.0
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	633.5	633.5	0.0
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1302.7	1302.7	0.0
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	614.4	614.4	0.0
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	201.2	201.2	0.0
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.6	66.6	0.0
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3585.9	3585.9	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	182.2	182.2	104.1	104.1	2.1	2.1	0.0	0.0
15000 (20000	20.7	20.7	157.3	157.3	77.0	77.0	1.3	1.3	0.0	0.0
20000 (30000	41.1	41.1	368.1	368.1	145.8	145.8	.8	.8	0.0	0.0
30000 (50000	56.9	56.9	541.9	541.9	182.2	182.2	1.4	1.4	0.0	0.0
50000 (100000	18.6	18.6	318.8	318.8	64.6	64.6	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	105.5	105.5	10.7	10.7	.5	.5	0.0	0.0
200000 (*****	.7	.7	74.0	74.0	2.3	2.3	.1	.1	0.0	0.0
TOTALS	172.8	172.8	1854.1	1854.1	714.0	714.0	7.5	7.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.7	.7	0.0
5000 (10000	5.4	5.4	0.0	0.0	0.0	0.0	5.4	5.4	0.0
10000 (15000	8.2	8.2	0.0	-1.6	-1.6	0.0	6.6	6.6	0.0
15000 (20000	12.8	12.8	0.0	-.2	-.2	0.0	12.6	12.6	0.0
20000 (30000	30.0	30.0	0.0	0.0	0.0	0.0	30.0	30.0	0.0
30000 (50000	71.6	71.6	0.0	0.0	0.0	0.0	71.6	71.6	0.0
50000 (100000	39.3	39.3	0.0	-.1	-.1	0.0	39.2	39.2	0.0
100000 (200000	15.7	15.7	0.0	0.0	0.0	0.0	15.7	15.7	0.0
200000 (*****	5.9	5.9	0.0	0.0	0.0	0.0	5.9	5.9	0.0
TOTALS	189.7	189.7	0.0	-1.9	-1.9	0.0	187.8	187.8	0.0

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 10

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.8	36.7	-.1
5000 (10000	219	50.5	46.2	46.2	339.1	339.1	0.0	177.6	177.6	0.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	238.9	238.7	-.2
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	314.2	313.9	-.3
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	.0	633.5	631.8	-1.6
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	.0	1302.7	1297.9	-4.8
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	614.4	611.1	-3.3
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	201.2	199.3	-1.9
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.6	66.0	-.5
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	.0	3585.9	3573.2	-12.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.0	27.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	182.2	182.4	104.1	104.1	2.1	2.0	0.0	0.0
15000 (20000	20.7	20.7	157.3	157.7	77.0	77.0	1.3	1.2	0.0	0.0
20000 (30000	41.1	41.4	368.1	369.9	145.8	145.7	.8	.4	0.0	0.0
30000 (50000	56.9	57.1	541.9	546.7	182.2	182.2	1.4	1.0	0.0	0.0
50000 (100000	18.6	18.6	318.8	322.1	64.6	64.6	1.1	.9	0.0	0.0
100000 (200000	3.1	3.1	105.5	107.4	10.7	10.7	.5	.2	0.0	0.0
200000 (*****	.7	.7	74.0	74.5	2.3	2.3	.1	.0	0.0	0.0
TOTALS	172.8	173.3	1854.1	1867.1	714.0	713.8	7.5	6.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	-.1	-.1	0.0	.7	.7	.0
5000 (10000	5.4	5.4	.0	0.0	0.0	0.0	5.4	5.4	.0
10000 (15000	8.2	8.2	.1	-1.6	-1.6	0.0	6.6	6.7	.1
15000 (20000	12.8	12.9	.0	-.2	-.2	0.0	12.6	12.7	.0
20000 (30000	30.0	30.3	.3	0.0	0.0	0.0	30.0	30.3	.3
30000 (50000	71.6	71.7	.1	0.0	0.0	0.0	71.6	71.7	.1
50000 (100000	39.3	39.2	-.1	-.1	-.1	.0	39.2	39.1	-.1
100000 (200000	15.7	15.7	.1	0.0	0.0	0.0	15.7	15.7	.1
200000 (*****	5.9	5.9	-.0	0.0	0.0	0.0	5.9	5.9	-.0
TOTALS	189.7	190.1	.4	-1.9	-1.9	.0	187.8	188.2	.4



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	2.	0.000	2.	0.000	2.	0.000	542.	.001	2.	0.000
5000 (10000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
10000 (15000	2.	0.000	2.	0.000	2.	0.000	520.	.007	2.	0.000
15000 (20000	2.	0.000	2.	0.000	2.	0.000	1783.	.022	2.	0.000
20000 (30000	2.	0.000	2.	0.000	2973.	-.017	932.	.045	2.	0.000
30000 (50000	2.	0.000	2.	0.000	4548.	-.104	1112.	.140	2.	0.000
50000 (100000	2.	0.000	2.	0.000	2473.	-.140	572.	.047	2.	0.000
100000 (200000	2.	0.000	2.	0.000	919.	-.103	656.	.160	2.	0.000
200000 (*****	2.	0.000	2.	0.000	208.	-.041	140.	.035	2.	0.000
ITEMIZE. Total	2.	0.000	2.	0.000	11522.	-.405	6797.	.457	2.	0.000
***** (5000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
5000 (10000	2.	0.000	2.	0.000	2.	0.000	230.	.005	2.	0.000
10000 (15000	2.	0.000	2.	0.000	2.	0.000	1254.	.044	2.	0.000
15000 (20000	2.	0.000	2.	0.000	2.	0.000	274.	.010	2.	0.000
20000 (30000	2.	0.000	2.	0.000	2.	0.000	2181.	.045	236.	0.000
30000 (50000	2.	0.000	2.	0.000	3.	-.000	741.	.027	276.	.028
50000 (100000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
100000 (200000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
200000 (*****	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
NON-ITEMIZE. Total	2.	0.000	2.	0.000	3.	-.000	4481.	.031	482.	.028
***** (5000	2.	0.000	2.	0.000	2.	0.000	542.	.001	2.	0.000
5000 (10000	2.	0.000	2.	0.000	2.	0.000	230.	.005	2.	0.000
10000 (15000	2.	0.000	2.	0.000	2.	0.000	1254.	.044	2.	0.000
15000 (20000	2.	0.000	2.	0.000	2.	0.000	2057.	.031	2.	0.000
20000 (30000	2.	0.000	2.	0.000	2973.	-.017	3173.	.039	205.	0.000
30000 (50000	2.	0.000	2.	0.000	4952.	-.104	1853.	.158	276.	.028
50000 (100000	2.	0.000	2.	0.000	2473.	-.140	572.	.047	2.	0.000
100000 (200000	2.	0.000	2.	0.000	919.	-.103	656.	.160	2.	0.000
200000 (*****	2.	0.000	2.	0.000	208.	-.041	140.	.035	2.	0.000
ALL RETURNS. Total	2.	0.000	2.	0.000	11525.	-.405	11277.	.768	482.	.028

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.7	36.7	0.0
5000 (10000	219	50.5	46.2	46.2	339.1	339.1	0.0	177.6	177.6	0.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	238.7	239.9	1.1
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	313.9	313.9	0.0
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	631.8	631.8	0.0
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1297.9	1297.9	0.0
50000 (100000	162	18.9	18.4	18.4	390.2	390.2	0.0	611.1	611.1	0.0
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	199.3	199.3	0.0
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.0	66.0	0.0
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3573.2	3574.2	1.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.1	27.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	182.4	181.3	104.1	104.1	2.0	2.0	0.0	0.0
15000 (20000	20.7	20.7	157.7	157.7	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	41.4	41.4	369.9	369.9	145.7	145.7	.4	.4	0.0	0.0
30000 (50000	57.1	57.1	546.7	546.7	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.6	18.6	322.1	322.1	64.6	64.6	.9	.9	0.0	0.0
100000 (200000	3.1	3.1	107.4	107.4	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.7	.7	74.5	74.5	2.3	2.3	.0	.0	0.0	0.0
TOTALS	173.3	173.3	1867.1	1866.0	713.8	713.8	6.0	6.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.7	.7	0.0
5000 (10000	5.4	5.4	0.0	0.0	0.0	0.0	5.4	5.4	0.0
10000 (15000	8.2	8.2	.0	-1.6	-1.6	.0	6.7	6.7	.0
15000 (20000	12.9	12.9	0.0	-.2	-.2	0.0	12.7	12.7	0.0
20000 (30000	30.3	30.3	0.0	0.0	0.0	0.0	30.3	30.3	0.0
30000 (50000	71.7	71.7	0.0	0.0	0.0	0.0	71.7	71.7	0.0
50000 (100000	39.2	39.2	0.0	-.1	-.1	0.0	39.1	39.1	0.0
100000 (200000	15.7	15.7	0.0	0.0	0.0	0.0	15.7	15.7	0.0
200000 (*****	5.9	5.9	0.0	0.0	0.0	0.0	5.9	5.9	0.0
TOTALS	190.1	190.1	.0	-1.9	-1.9	.0	188.2	188.2	.0



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

Data for: ALL RETURNS

EXPANDED EARNED INCOME CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5091.	.031	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	5091.	.031	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5091.	.031	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	5091.	.031	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.7	36.7	0.0
5000 (10000	219	50.5	46.2	46.2	339.1	339.1	0.0	177.6	177.6	-0.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	239.8	239.7	-0.1
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	313.9	313.8	-0.1
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	631.8	631.8	-0.0
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1297.9	1297.5	-0.4
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	611.1	610.9	-0.2
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	199.3	199.3	-0.0
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.0	66.0	-0.0
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3574.2	3573.3	-0.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.1	27.1	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	6.2	79.4	79.4	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	181.3	181.4	104.1	104.1	2.0	2.0	0.0	0.0
15000 (20000	20.7	20.7	157.7	157.8	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	41.4	41.4	369.9	369.9	145.7	145.7	.4	.4	0.0	0.0
30000 (50000	57.1	57.1	546.7	547.1	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.6	18.6	322.1	322.4	64.6	64.6	.9	.9	0.0	0.0
100000 (200000	3.1	3.1	107.4	107.4	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.7	.7	74.5	74.5	2.3	2.3	.0	.0	0.0	0.0
TOTALS	173.3	173.3	1866.0	1867.0	713.8	713.8	6.0	6.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.7	.7	0.0
5000 (10000	5.4	5.4	-0.0	0.0	0.0	0.0	5.4	5.4	-0.0
10000 (15000	8.2	8.2	0.0	-1.6	-1.6	-0.0	6.7	6.7	-0.0
15000 (20000	12.9	12.8	-0.0	-.2	-.2	0.0	12.7	12.7	-0.0
20000 (30000	30.3	30.3	-0.0	0.0	0.0	0.0	30.3	30.3	-0.0
30000 (50000	71.7	71.6	-0.0	0.0	0.0	0.0	71.7	71.6	-0.0
50000 (100000	39.2	39.2	-0.0	-.1	-.1	0.0	39.1	39.1	-0.0
100000 (200000	15.7	15.7	-0.0	0.0	0.0	0.0	15.7	15.7	-0.0
200000 (*****	5.9	5.9	-0.0	0.0	0.0	0.0	5.9	5.9	-0.0
TOTALS	190.1	190.1	-0.1	-1.9	-1.9	-0.0	188.2	188.1	-0.1



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: ALL RETURNS

REPEAL POLITICAL CONTRIBUTION CREDIT

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)		NUMBER OF RETURNS (UNITS)		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS (UNITS)	
	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	390.	-0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	2283.	-0.203	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	5045.	-0.208	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	1024.	-0.202	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	6928.	-0.230	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	3240.	-0.224	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	269.	-0.003	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	160.	-0.202	0.	0.200	0.	0.200
ITEMIZE. Total	0.	0.000	0.	0.000	19337.	-0.072	0.	0.200	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
NON-ITEMIZE. Total	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	390.	-0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	2283.	-0.203	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	5045.	-0.208	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	1024.	-0.202	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	6928.	-0.230	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	3240.	-0.224	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	269.	-0.003	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	160.	-0.202	0.	0.200	0.	0.200
ALL RETURNS. Total	0.	0.200	0.	0.200	19337.	-0.072	0.	0.200	0.	0.200

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 13

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTION

Data for: FEDERAL FILERS ONLY

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.7	36.8	.1
5000 (10000	219	50.5	46.2	46.1	339.1	339.1	0.0	177.6	177.8	.2
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	239.7	240.2	.5
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	313.8	315.1	1.3
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	631.8	644.9	13.1
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1297.5	1326.1	28.6
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	610.9	626.0	15.1
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	199.3	200.5	1.2
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.0	66.3	.3
TOTALS	1639	321.5	269.0	269.0	5926.4	5926.4	0.0	3573.3	3633.6	60.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.1	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	6.2	5.6	79.4	79.2	82.2	82.2	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	181.4	180.8	104.1	104.3	2.0	2.0	0.0	0.0
15000 (20000	20.7	19.4	157.8	156.4	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	41.4	40.8	369.9	356.8	145.7	145.7	.4	.4	0.0	0.0
30000 (50000	57.1	56.1	547.1	518.5	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.6	18.6	322.4	307.3	64.6	64.6	.9	.9	0.0	0.0
100000 (200000	3.1	3.1	107.4	106.2	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.7	.7	74.5	74.3	2.3	2.3	.0	.0	0.0	0.0
TOTALS	173.3	169.7	1867.0	1806.4	713.8	713.9	6.0	6.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	-.1	-.1	0.0	.7	.7	.0
5000 (10000	5.4	5.4	.0	0.0	0.0	0.0	5.4	5.4	.0
10000 (15000	8.2	8.3	.0	-1.6	-1.6	-.0	6.7	6.7	.0
15000 (20000	12.8	12.9	.1	-.2	-.2	0.0	12.7	12.7	.1
20000 (30000	30.3	31.1	.9	0.0	0.0	0.0	30.3	31.1	.9
30000 (50000	71.6	73.9	2.3	0.0	0.0	0.0	71.6	73.9	2.3
50000 (100000	39.2	40.5	1.3	-.1	-.1	.0	39.1	40.4	1.3
100000 (200000	15.7	15.9	.1	0.0	0.0	0.0	15.7	15.9	.1
200000 (*****	5.9	6.0	.0	0.0	0.0	0.0	5.9	6.0	.0
TOTALS	190.1	194.7	4.7	-1.9	-1.9	-.0	188.1	192.8	4.7



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS	
	DECREASE (UNITS)	AMOUNT (\$ MIL)	INCREASE (UNITS)	AMOUNT (\$ MIL)	DECREASE (UNITS)	AMOUNT (\$ MIL)	INCREASE (UNITS)	AMOUNT (\$ MIL)	CHANGE (UNITS)	CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	131.	- .001	342.	.004	0.	0.000
5000 (10000	30.	- .000	0.	0.000	412.	- .003	2761.	.013	517.	.001
10000 (15000	0.	0.000	0.	0.000	6844.	- .031	6089.	.042	0.	0.000
15000 (20000	0.	0.000	0.	0.000	8422.	- .056	10660.	.124	1455.	.003
20000 (30000	0.	0.000	0.	0.000	1379.	- .009	34635.	.060	331.	.000
30000 (50000	0.	0.000	0.	0.000	2965.	- .033	52819.	2.288	1087.	.029
50000 (100000	0.	0.000	0.	0.000	420.	- .007	17544.	1.325	0.	0.000
100000 (200000	0.	0.000	0.	0.000	777.	- .021	1372.	.149	0.	0.000
200000 (*****	0.	0.000	0.	0.000	38.	- .001	271.	.030	0.	0.000
ITEMIZE. Total	30.	- .000	0.	0.000	21359.	- .162	127153.	4.834	3750.	.041
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	63.	- .000	0.	0.000	63.	- .000
20000 (30000	0.	0.000	0.	0.000	94.	- .000	0.	0.000	94.	- .000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	163.	- .000	0.	0.000	163.	- .000
***** (5000	0.	0.000	0.	0.000	131.	- .001	342.	.004	0.	0.000
5000 (10000	30.	- .000	0.	0.000	412.	- .003	2761.	.013	517.	.001
10000 (15000	0.	0.000	0.	0.000	6844.	- .031	6089.	.042	0.	0.000
15000 (20000	0.	0.000	0.	0.000	8422.	- .056	10660.	.124	1455.	.003
20000 (30000	0.	0.000	0.	0.000	1473.	- .009	34635.	.060	735.	.000
30000 (50000	0.	0.000	0.	0.000	2965.	- .033	52819.	2.288	1087.	.029
50000 (100000	0.	0.000	0.	0.000	420.	- .007	17544.	1.325	0.	0.000
100000 (200000	0.	0.000	0.	0.000	777.	- .021	1372.	.149	0.	0.000
200000 (*****	0.	0.000	0.	0.000	38.	- .001	271.	.030	0.	0.000
ALL RETURNS. Total	30.	- .000	0.	0.000	21532.	- .163	127153.	4.834	3913.	.040

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

Data for: FEDERAL FILERS ONLY

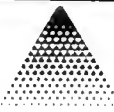
INCREASED STANDARD DEDUCTION

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.8	36.8	0.0
5000 (10000	219	50.5	46.1	46.1	339.1	339.1	0.0	177.8	177.8	0.0
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	240.2	240.4	.3
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	315.1	316.6	1.5
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	644.9	645.1	.2
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1326.1	1327.0	.9
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	626.0	626.2	.2
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	200.5	200.5	.0
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.3	66.3	0.0
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3633.6	3636.7	3.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	5.6	5.2	79.2	79.1	92.2	82.3	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	180.8	180.5	104.3	104.3	2.0	2.0	0.0	0.0
15000 (20000	19.4	19.4	156.4	154.9	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	40.8	40.7	356.8	356.4	145.7	145.9	.4	.4	0.0	0.0
30000 (50000	56.1	56.1	518.5	517.6	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.6	18.6	307.3	307.1	64.6	64.6	.9	.9	0.0	0.0
100000 (200000	3.1	3.1	106.2	106.2	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.7	.7	74.3	74.3	2.3	2.3	.0	.0	0.0	0.0
TOTALS	169.7	169.2	1806.4	1803.0	713.9	714.2	6.0	6.0	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.7	.7	0.0
5000 (10000	5.4	5.4	0.0	0.0	0.0	0.0	5.4	5.4	0.0
10000 (15000	8.3	8.3	0.0	-1.6	-1.5	.0	6.7	6.7	.0
15000 (20000	12.9	13.0	.1	-.2	-.2	0.0	12.7	12.8	.1
20000 (30000	31.1	31.1	.0	0.0	0.0	0.0	31.1	31.1	.0
30000 (50000	73.9	74.0	.1	0.0	0.0	0.0	73.9	74.0	.1
50000 (100000	40.5	40.5	.0	-.1	-.1	0.0	40.4	40.5	.0
100000 (200000	15.9	15.9	.0	0.0	0.0	0.0	15.9	15.9	.0
200000 (*****	6.0	6.0	0.0	0.0	0.0	0.0	6.0	6.0	0.0
TOTALS	194.7	194.9	.2	-1.9	-1.9	.0	192.8	193.0	.2



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan Y: CONFERENCE BILL
PROVISIONS #1 - 14

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTION

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	2.	2.000	2.	2.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	443.	2.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3256.	.010	2.	2.220
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6781.	.076	2.	2.220
20000 (30000	0.	0.000	0.	0.000	2.	0.000	1048.	.019	54.	.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1241.	.074	0.	2.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	613.	.020	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	38.	.005	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	12906.	.204	537.	.000
***** (5000	2.	2.220	0.	0.000	0.	0.000	2.	2.220	2.	2.220
5000 (10000	0.	2.000	0.	0.000	0.	0.000	0.	0.000	2.	2.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	2.000	0.	2.220
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
20000 (30000	0.	0.000	0.	2.000	0.	0.000	0.	2.000	2.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	2.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.220
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.220
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	2.000	0.	2.220
NON-ITEMIZE, Total	0.	0.000	0.	2.000	0.	0.000	2.	2.220	2.	2.220
***** (5000	0.	0.000	0.	0.000	0.	0.000	2.	2.000	2.	2.000
5000 (10000	0.	0.000	0.	2.220	2.	0.000	0.	2.220	443.	2.000
10000 (15000	0.	0.000	0.	2.000	0.	0.000	3256.	.010	2.	2.220
15000 (20000	0.	0.000	0.	0.000	2.	0.000	6781.	.076	2.	2.000
20000 (30000	0.	0.000	0.	0.000	2.	0.000	1048.	.019	54.	.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1241.	.074	2.	0.000
50000 (100000	2.	0.000	0.	0.000	0.	0.000	613.	.020	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	38.	.005	0.	0.000
200000 (*****	0.	0.000	0.	2.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	0.	0.000	12906.	.204	537.	.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15

Income Classifier: EXPANDED INCOME

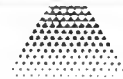
Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-79.4	0.0	36.8	36.8	-0.0
5000 (10000	219	50.5	46.1	46.1	339.1	339.1	0.0	177.8	177.8	-0.1
10000 (15000	164	46.5	36.2	36.2	524.6	524.6	0.0	240.4	240.2	-0.2
15000 (20000	118	35.0	30.9	30.9	536.5	536.5	0.0	316.6	317.2	0.6
20000 (30000	202	52.9	46.9	46.9	1135.9	1135.9	0.0	645.1	646.3	1.8
30000 (50000	245	60.7	59.6	59.6	2021.5	2021.5	0.0	1327.0	1349.2	22.2
50000 (100000	162	18.9	18.4	18.4	990.2	990.2	0.0	626.2	645.5	19.3
100000 (200000	129	3.1	3.0	3.0	316.6	316.6	0.0	200.5	208.3	7.8
200000 (*****	112	.7	.6	.6	141.4	141.4	0.0	66.3	70.7	4.4
TOTALS	1699	321.5	269.0	269.0	5926.4	5926.4	0.0	3636.7	3632.6	55.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	5.2	5.2	79.1	79.2	82.3	82.3	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	180.5	180.8	104.3	104.3	2.0	2.0	0.0	0.0
15000 (20000	19.4	18.4	154.9	154.3	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	40.7	40.6	356.4	354.5	145.9	145.9	.4	.4	0.0	0.0
30000 (50000	56.1	55.8	517.6	495.4	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.6	18.6	307.1	287.7	64.6	64.6	.9	.8	0.0	0.0
100000 (200000	3.1	3.1	106.2	98.4	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.7	.7	74.3	69.8	2.3	2.3	.0	.0	0.0	0.0
TOTALS	159.2	168.0	1803.0	1747.1	714.2	714.2	6.0	5.9	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	-0.0	-0.1	-0.1	0.0	.7	.7	-0.0
5000 (10000	5.4	5.4	-0.0	0.0	0.0	0.0	5.4	5.4	-0.0
10000 (15000	8.3	8.3	-0.0	-1.5	-1.6	-0.0	6.7	6.7	-0.0
15000 (20000	13.0	13.0	.1	-0.2	-0.2	0.0	12.8	12.9	.1
20000 (30000	31.1	31.3	.2	0.0	0.0	0.0	31.1	31.3	.2
30000 (50000	74.0	75.8	1.9	0.0	0.0	0.0	74.0	75.8	1.9
50000 (100000	40.5	42.2	1.7	-0.1	-0.0	.0	40.5	42.2	1.7
100000 (200000	15.9	16.7	.8	0.0	0.0	0.0	15.9	16.7	.8
200000 (*****	6.0	6.4	.5	0.0	0.0	0.0	6.0	6.4	.5
TOTALS	194.9	200.0	5.1	-1.9	-1.9	.0	193.0	198.1	5.1



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Data for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	82.	-0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1735.	-0.003	891.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	7534.	-0.010	1704.	0.001	0.	0.000
15000 (20000	0.	0.000	0.	0.000	6800.	-0.019	8496.	0.076	935.	0.005
20000 (30000	0.	0.000	0.	0.000	20174.	-0.064	15122.	0.244	23.	0.000
30000 (50000	0.	0.000	0.	0.000	4956.	-0.010	49741.	1.881	279.	0.015
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17693.	1.599	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2066.	0.003	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	307.	0.001	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	41281.	-0.105	96019.	5.166	1237.	0.020
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	82.	-0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1735.	-0.003	891.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	7534.	-0.010	1704.	0.001	0.	0.000
15000 (20000	0.	0.000	0.	0.000	6800.	-0.019	8496.	0.076	935.	0.005
20000 (30000	0.	0.000	0.	0.000	20174.	-0.064	15122.	0.244	23.	0.000
30000 (50000	0.	0.000	0.	0.000	4956.	-0.010	49741.	1.881	279.	0.015
50000 (100000	0.	0.000	0.	0.000	0.	0.000	17693.	1.599	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2066.	0.003	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	307.	0.001	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	41281.	-0.105	96019.	5.166	1237.	0.020

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 16

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSIONData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.3	-79.4	-83.8	-4.4	36.8	36.7	-.1
5000 (10000	219	50.5	46.1	46.1	339.1	339.0	-.1	177.8	177.8	-.0
10000 (15000	164	46.5	36.2	36.2	524.6	523.7	-.9	240.2	239.7	-.5
15000 (20000	118	35.0	30.9	30.9	536.5	535.0	-1.5	317.2	316.8	-.4
20000 (30000	202	52.9	46.9	47.2	1135.9	1136.6	.7	646.9	648.5	1.6
30000 (50000	245	60.7	59.6	59.6	2021.5	2028.4	6.9	1349.2	1355.3	6.1
50000 (100000	162	18.9	18.4	18.4	990.2	989.3	-.9	545.5	652.5	6.9
100000 (200000	129	3.1	3.0	3.0	316.6	325.7	9.1	208.3	225.6	17.3
200000 (*****	112	.7	.6	.6	141.4	159.9	18.5	70.7	100.5	29.8
TOTALS	1699	321.5	269.0	269.2	5926.4	5953.7	27.4	3692.6	3753.2	60.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.0	27.0	45.0	45.0	.1	.1	0.0	0.0
5000 (10000	5.2	5.2	79.2	79.2	82.3	82.3	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	180.8	180.6	104.3	104.3	2.0	2.0	0.0	0.0
15000 (20000	18.4	18.4	154.3	154.2	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	40.6	40.6	354.5	353.8	145.9	145.7	.4	.5	0.0	0.0
30000 (50000	55.8	55.8	495.4	496.3	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.6	18.3	287.7	285.4	64.6	64.6	.8	.8	0.0	0.0
100000 (200000	3.1	3.0	98.4	93.1	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.7	.6	69.8	60.2	2.3	2.4	.0	.0	0.0	0.0
TOTALS	168.0	167.5	1747.1	1729.7	714.2	714.1	5.9	6.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	-.0	-.1	-.1	0.0	.7	.7	-.0
5000 (10000	5.4	5.4	-.0	0.0	0.0	0.0	5.4	5.4	-.0
10000 (15000	8.3	8.2	-.0	-1.6	-1.6	-.0	6.7	6.7	-.0
15000 (20000	13.0	13.0	-.0	-.2	-.2	0.0	12.9	12.9	-.0
20000 (30000	31.3	31.4	.1	0.0	-.1	-.1	31.3	31.3	-.0
30000 (50000	75.8	76.3	.4	0.0	0.0	0.0	75.8	76.3	.4
50000 (100000	42.2	42.7	.5	-.0	-.0	0.0	42.2	42.6	.5
100000 (200000	16.7	18.3	1.7	0.0	0.0	0.0	16.7	18.3	1.7
200000 (*****	6.4	9.5	3.1	0.0	0.0	0.0	6.4	9.5	3.1
TOTALS	200.0	205.7	5.7	-1.9	-2.0	-.1	198.1	203.7	5.6



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3792.	-.015	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1160.	-.003	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3315.	-.115	5194.	.105	0.	0.000
30000 (50000	0.	0.000	0.	0.000	2239.	-.009	8222.	.413	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1059.	-.109	5086.	.575	341.	.055
100000 (200000	0.	0.000	0.	0.000	105.	-.009	1862.	1.685	35.	0.000
200000 (*****	0.	0.000	28.	.211	15.	-.002	518.	3.095	70.	-.000
ITEMIZE. Total	0.	0.000	28.	.211	11705.	-.262	20883.	5.373	446.	.054
***** (5000	0.	0.000	0.	0.000	1230.	-.201	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1107.	-.001	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1015.	-.003	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	446.	-.011	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	1777.	-.022	801.	.018	0.	0.000
30000 (50000	0.	0.000	0.	0.000	84.	-.000	629.	.013	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	5659.	-.238	1430.	.021	0.	0.000
***** (5000	0.	0.000	0.	0.000	1230.	-.201	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	1107.	-.001	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	4808.	-.019	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1626.	-.013	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	5092.	-.137	5995.	.123	0.	0.000
30000 (50000	0.	0.000	0.	0.000	2323.	-.009	8852.	.426	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1059.	-.109	5086.	.575	341.	.055
100000 (200000	0.	0.000	0.	0.000	105.	-.009	1862.	1.685	35.	0.000
200000 (*****	0.	0.000	28.	.211	15.	-.002	518.	3.095	70.	-.000
ALL RETURNS. Total	0.	0.000	28.	.211	17364.	-.300	22313.	5.304	446.	.054

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

Data for: FEDERAL FILERS ONLY

REVISED MINIMUM TAX

1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.3	27.2	-83.8	-83.8	0.0	36.7	35.9	-.8
5000 (10000	219	50.5	46.1	46.1	339.0	339.0	0.0	177.3	177.8	0.0
10000 (15000	164	46.5	36.2	36.2	523.7	523.7	0.0	229.7	239.7	0.0
15000 (20000	118	35.0	30.9	30.9	535.0	535.0	0.0	316.9	316.8	0.0
20000 (30000	202	52.9	47.2	47.2	1136.6	1136.6	0.0	648.5	643.6	-4.9
30000 (50000	245	60.7	59.6	59.6	2028.4	2028.4	0.0	1355.3	1354.7	-.6
50000 (100000	162	18.9	18.4	18.4	989.3	989.3	0.0	652.5	652.0	-.4
100000 (200000	129	3.1	3.0	3.0	325.7	325.7	0.0	225.6	224.6	-1.0
200000 (*****	112	.7	.6	.6	159.9	159.9	0.0	100.5	98.6	-1.9
TOTALS	1699	321.5	269.2	269.2	5953.7	5953.7	0.0	3753.2	3743.6	-9.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.0	27.8	45.0	44.9	.1	.1	0.0	0.0
5000 (10000	5.2	5.2	79.2	79.2	82.3	82.3	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	180.6	180.6	104.3	104.3	2.0	2.0	0.0	0.0
15000 (20000	18.4	18.4	154.2	154.2	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	40.6	40.6	353.8	358.8	145.7	145.7	.5	.5	0.0	0.0
30000 (50000	55.8	55.8	496.3	496.8	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.3	18.3	285.4	285.8	64.6	64.6	.8	.8	0.0	0.0
100000 (200000	3.0	3.0	93.1	94.1	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.6	.6	60.2	62.1	2.4	2.4	.0	.0	0.0	0.0
TOTALS	167.5	167.5	1729.7	1739.3	714.1	714.0	5.1	5.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	-.0	-.1	-.1	0.0	.7	.7	-.0
5000 (10000	5.4	5.4	0.0	0.0	0.0	0.0	5.4	5.4	0.0
10000 (15000	8.2	8.2	0.0	-1.6	-1.6	0.0	6.7	6.7	0.0
15000 (20000	13.0	13.0	0.0	-.2	-.2	0.0	12.9	12.9	0.0
20000 (30000	31.4	31.0	-.4	-.1	-.1	0.0	31.3	30.9	-.4
30000 (50000	76.3	76.2	-.0	0.0	0.0	0.0	76.3	76.2	-.0
50000 (100000	42.7	42.5	-.0	-.0	-.0	0.0	42.6	42.6	-.0
100000 (200000	18.3	18.2	-.1	0.0	0.0	0.0	18.3	18.2	-.1
200000 (*****	9.5	9.3	-.2	0.0	0.0	0.0	9.5	9.3	-.2
TOTALS	205.7	204.9	-.8	-2.0	-2.0	0.0	203.7	202.9	-.8

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	39.	-.032	0.	0.000	39.	-.032	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	237.	-.376	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	412.	-.034	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	558.	-.042	0.	0.000	0.	0.000
100000 (200000	3.	-.000	0.	0.000	747.	-.107	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	218.	-.204	0.	0.000	0.	0.000
ITEMIZE. Total	43.	-.032	0.	0.000	2211.	-.796	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	39.	-.032	0.	0.000	39.	-.032	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	237.	-.376	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	412.	-.034	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	558.	-.042	0.	0.000	0.	0.000
100000 (200000	3.	-.000	0.	0.000	747.	-.107	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	218.	-.204	0.	0.000	0.	0.000
ALL RETURNS. Total	43.	-.032	0.	0.000	2211.	-.796	0.	0.000	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 18

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLE

Data for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.2	-83.8	-83.8	0.0	35.9	35.9	0.0
5000 (10000	219	50.5	46.1	46.1	339.0	339.0	0.0	177.8	177.8	0.0
10000 (15000	164	46.5	36.2	36.2	523.7	523.7	0.0	239.7	240.1	.4
15000 (20000	118	35.0	30.9	30.9	535.0	535.0	0.0	316.8	317.3	.5
20000 (30000	202	52.9	47.2	47.2	1136.6	1136.6	0.0	643.6	644.8	1.2
30000 (50000	245	60.7	59.6	59.6	2028.4	2028.4	0.0	1354.7	1356.6	1.9
50000 (100000	162	18.9	18.4	18.4	989.3	989.3	0.0	652.0	652.5	.4
100000 (200000	129	3.1	3.0	3.0	325.7	325.7	0.0	224.6	224.8	.3
200000 (*****	112	.7	.6	.6	159.9	159.9	0.0	98.6	99.3	.7
TOTALS	1699	321.5	269.2	269.2	5953.7	5953.7	0.0	3743.6	3749.1	5.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.8	4.8	27.8	27.8	44.9	44.9	.1	.1	0.0	0.0
5000 (10000	5.2	5.2	79.2	79.1	82.3	82.3	.0	.0	0.0	0.0
10000 (15000	20.7	20.7	180.6	180.1	104.3	104.3	2.0	2.0	0.0	0.0
15000 (20000	18.4	18.4	154.2	153.7	77.0	77.0	1.2	1.2	0.0	0.0
20000 (30000	40.6	40.6	359.8	357.5	145.7	145.7	.5	.5	0.0	0.0
30000 (50000	55.8	55.8	496.8	495.0	182.2	182.2	1.0	1.0	0.0	0.0
50000 (100000	18.3	18.3	285.8	285.4	64.6	64.6	.8	.8	0.0	0.0
100000 (200000	3.0	3.0	94.1	93.8	10.7	10.7	.2	.2	0.0	0.0
200000 (*****	.6	.6	62.1	61.3	2.4	2.4	.0	.0	0.0	0.0
TOTALS	167.5	167.5	1739.3	1733.7	714.0	714.0	6.1	6.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX NET OF OUTLAYS		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	-.1	-.1	0.0	.7	.7	0.0
5000 (10000	5.4	5.4	.0	0.0	0.0	0.0	5.4	5.4	.0
10000 (15000	8.2	8.2	.0	-1.6	-1.6	.0	6.7	6.7	.0
15000 (20000	13.0	13.1	.0	-.2	-.2	0.0	12.9	12.9	.0
20000 (30000	31.0	31.1	.1	-.1	-.1	0.0	30.9	31.0	.1
30000 (50000	76.2	76.4	.1	0.0	0.0	0.0	76.2	76.4	.1
50000 (100000	42.6	42.7	.0	-.0	-.0	.0	42.6	42.6	.0
100000 (200000	18.2	18.3	.0	0.0	0.0	0.0	18.2	18.3	.0
200000 (*****	9.3	9.4	.1	0.0	0.0	0.0	9.3	9.4	.1
TOTALS	204.9	205.3	.4	-2.0	-2.0	.0	202.9	203.3	.4



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 18

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19

Data for: ALL RETURNS

BEHAVIORAL ADJUSTMENT TO CHARITABLE

1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	942.	.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12255.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12304.	.025	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	24920.	.030	0.	0.000
30000 (50000	0.	0.000	0.	0.000	226.	-.001	44145.	.144	0.	0.000
50000 (100000	0.	0.000	0.	0.000	21.	-.000	16250.	.039	0.	0.000
100000 (200000	0.	0.000	3.	.000	0.	0.000	2116.	.029	0.	0.000
200000 (*****	0.	0.000	0.	.012	0.	0.000	525.	.077	0.	0.000
ITEMIZE. Total	0.	0.000	4.	.012	247.	-.001	113957.	.411	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	942.	.001	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12255.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	12304.	.025	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	24920.	.030	0.	0.000
30000 (50000	0.	0.000	0.	0.000	226.	-.001	44145.	.144	0.	0.000
50000 (100000	0.	0.000	0.	0.000	21.	-.000	16250.	.039	0.	0.000
100000 (200000	0.	0.000	3.	.000	0.	0.000	2116.	.029	0.	0.000
200000 (*****	0.	0.000	0.	.012	0.	0.000	525.	.077	0.	0.000
ALL RETURNS. Total	0.	0.000	4.	.012	247.	-.001	113957.	.411	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1987 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	348	53.4	27.2	27.2	-110.2	-83.8	26.3	35.1	35.9	.8
5000 (10000	219	50.5	45.6	46.1	333.9	339.0	5.1	174.0	177.8	3.8
10000 (15000	164	46.5	36.1	36.2	508.2	523.7	15.4	231.1	240.1	9.0
15000 (20000	118	35.0	30.2	30.9	518.8	535.0	16.2	301.4	317.3	15.9
20000 (30000	202	52.9	46.7	47.2	1101.5	1136.6	35.1	598.9	644.8	45.9
30000 (50000	245	60.7	59.6	59.6	1995.4	2028.4	33.0	1265.0	1356.6	91.6
50000 (100000	162	18.9	18.4	18.4	953.9	989.3	35.3	596.1	652.5	56.3
100000 (200000	129	3.1	3.0	3.0	309.3	325.7	16.4	196.2	224.8	28.7
200000 (*****	112	.7	.6	.6	132.4	159.9	27.5	63.5	99.3	35.8
TOTALS	1699	321.5	267.3	269.2	5743.2	5953.7	210.5	3461.4	3749.1	287.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINITAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	4.0	4.8	23.0	27.8	45.0	44.3	.1	.1	0.0	0.0
5000 (10000	3.8	5.2	78.4	79.1	81.7	82.3	.0	.0	0.0	0.0
10000 (15000	20.0	20.7	176.1	180.1	101.7	104.3	2.1	2.0	0.0	0.0
15000 (20000	19.0	18.4	153.5	153.7	76.9	77.0	1.3	1.2	0.0	0.0
20000 (30000	39.6	40.6	373.5	357.5	143.1	145.7	.8	.5	0.0	0.0
30000 (50000	56.8	55.8	553.8	495.0	182.1	182.2	1.4	1.0	0.0	0.0
50000 (100000	18.6	18.3	306.9	285.4	64.6	64.6	1.1	.8	0.0	0.0
100000 (200000	3.1	3.0	103.5	93.8	10.7	10.7	.5	.2	0.0	0.0
200000 (*****	.6	.6	71.1	61.3	2.2	2.4	.1	.0	0.0	0.0
TOTALS	165.5	167.5	1839.7	1733.7	706.0	714.0	7.5	6.1	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	-.1	-.1	0.0	.6	.7	.1
5000 (10000	5.3	5.4	.2	0.0	0.0	0.0	5.3	5.4	.2
10000 (15000	7.9	8.2	.3	-1.6	-1.6	.1	6.3	6.7	.4
15000 (20000	12.3	13.1	.8	-.2	-.2	0.0	12.1	12.9	.8
20000 (30000	28.1	31.1	3.1	0.0	-.1	-.1	28.1	31.0	2.9
30000 (50000	68.7	76.4	7.6	0.0	0.0	0.0	68.7	76.4	7.6
50000 (100000	38.0	42.7	4.7	-.1	-.0	.0	37.9	42.6	4.7
100000 (200000	15.2	18.3	3.0	0.0	0.0	0.0	15.2	18.3	3.0
200000 (*****	5.6	9.4	3.8	0.0	0.0	0.0	5.6	9.4	3.8
TOTALS	181.9	205.3	23.5	-2.0	-2.0	-.0	179.9	203.3	23.4



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1987 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1987 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
					NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)		
***** (5000	0.	0.000	0.	0.000	49.	-.000	0.	0.000	350.	0.000
5000 (10000	30.	-.000	558.	.007	412.	-.000	1069.	.013	443.	0.000
10000 (15000	0.	0.000	156.	.038	1274.	-.005	12768.	.254	0.	0.000
15000 (20000	0.	0.000	668.	.032	236.	-.003	17797.	.662	2320.	.020
20000 (30000	0.	0.000	231.	.100	2106.	-.112	35231.	2.651	139.	.004
30000 (50000	0.	0.000	82.	.003	130.	-.002	55690.	7.568	1054.	.046
50000 (100000	0.	0.000	0.	0.000	117.	-.041	18531.	4.761	341.	.061
100000 (200000	0.	0.000	3.	.000	15.	-.003	2971.	3.052	33.	0.000
200000 (*****	0.	0.000	34.	.426	30.	-.011	603.	3.776	0.	0.000
ITEMIZE, Total	30.	-.000	1732.	.607	4370.	-.176	144661.	22.737	4680.	.131
***** (5000	0.	0.000	0.	0.000	514.	-.000	3359.	.032	1135.	.029
5000 (10000	0.	0.000	0.	0.000	2055.	-.003	9015.	.150	1814.	.065
10000 (15000	0.	0.000	0.	0.000	1606.	-.005	5465.	.120	758.	.017
15000 (20000	0.	0.000	0.	0.000	1008.	-.012	3099.	.136	1771.	.059
20000 (30000	0.	0.000	0.	0.000	2143.	-.035	7578.	.434	1150.	.047
30000 (50000	0.	0.000	0.	0.000	0.	0.000	2334.	.057	72.	.010
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	2.	.000	0.	0.000	2.	.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	2.	.000	7327.	-.055	29853.	.329	6700.	.247
***** (5000	0.	0.000	0.	0.000	564.	-.000	3359.	.032	1465.	.029
5000 (10000	30.	-.000	558.	.007	2467.	-.003	9084.	.163	2258.	.085
10000 (15000	0.	0.000	156.	.038	2081.	-.010	18234.	.374	758.	.017
15000 (20000	0.	0.000	668.	.032	1244.	-.014	20896.	.798	4091.	.079
20000 (30000	0.	0.000	231.	.100	4243.	-.146	42009.	3.086	1259.	.051
30000 (50000	0.	0.000	82.	.003	130.	-.002	58024.	7.625	1125.	.056
50000 (100000	0.	0.000	0.	0.000	117.	-.041	18531.	4.761	341.	.061
100000 (200000	0.	0.000	3.	.000	15.	-.003	2971.	3.052	33.	0.000
200000 (*****	0.	0.000	37.	.427	30.	-.011	605.	3.776	0.	0.000
ALL RETURNS, Total	30.	-.000	1735.	.608	11696.	-.231	174514.	23.666	11380.	.378



State Tax Liability for Montana

1988 Levels of Income
1988 Tax Law



STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.9	25.9	-112.4	-112.0	.4	37.4	37.5	.1
5000 (10000	228	51.9	44.5	44.5	334.0	334.4	.4	165.5	165.7	.3
10000 (15000	158	46.8	33.5	33.5	483.2	484.0	.8	218.0	218.4	.5
15000 (20000	118	31.5	28.9	28.9	509.5	510.5	1.0	284.5	285.3	.8
20000 (30000	200	50.0	45.0	45.0	1096.3	1097.5	1.2	611.3	612.2	1.0
30000 (50000	245	62.0	60.6	60.6	2062.0	2063.3	1.3	1312.6	1313.7	1.0
50000 (100000	181	22.1	20.5	20.5	1050.8	1051.7	1.0	665.1	666.7	.6
100000 (200000	129	3.1	3.0	3.0	312.9	313.3	.4	200.4	200.7	.3
200000 (*****	115	.7	.6	.6	135.8	135.9	.1	66.9	67.0	.1
TOTALS	1699	314.2	262.5	262.5	5872.0	5878.6	6.5	3562.6	3567.2	4.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.2	2.2	18.3	18.3	34.3	34.3	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.3	80.4	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	21.4	21.4	181.2	181.2	97.4	97.6	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	160.4	160.6	73.3	73.3	1.3	1.3	0.0	0.0
20000 (30000	39.2	39.2	360.3	360.6	136.8	136.8	.9	.9	0.0	0.0
30000 (50000	59.3	59.3	566.7	567.0	192.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	327.0	327.3	72.1	72.1	1.1	1.1	0.0	0.0
100000 (200000	3.0	3.0	104.3	104.4	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.5	.6	68.5	68.5	2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.6	171.6	1967.0	1968.4	707.4	707.7	7.8	7.8	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.8	4.8	.0	-1.1	-1.1	0.0	4.7	4.7	.0
10000 (15000	7.0	7.0	.0	-1.6	-1.6	.0	5.4	5.4	.0
15000 (20000	11.1	11.2	.0	-1.3	-1.3	0.0	10.8	10.9	.0
20000 (30000	28.2	28.3	.1	0.0	0.0	0.0	28.2	28.3	.1
30000 (50000	69.8	69.9	.1	0.0	0.0	0.0	69.8	69.9	.1
50000 (100000	40.0	40.0	.0	-1.0	-1.0	0.0	39.9	40.0	.0
100000 (200000	15.4	15.4	.0	0.0	0.0	0.0	15.4	15.4	.0
200000 (*****	6.0	6.0	.0	0.0	0.0	0.0	6.0	6.0	.0
TOTALS	183.0	183.3	.3	-2.1	-2.1	.0	181.0	181.2	.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4771.	.017	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	6234.	.032	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	7370.	.041	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	13703.	.070	0.	0.000
50000 (100000	0.	0.000	0.	0.000	47.	-.001	7558.	.046	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2.	-.000	2044.	.025	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	415.	.006	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	49.	-.001	42036.	.239	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1656.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3070.	.007	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	145.	.001	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1126.	.008	0.	0.000
20000 (30000	0.	0.000	0.	0.000	97.	-.000	2160.	.015	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	527.	.006	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	97.	-.000	3066.	.040	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1656.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	3070.	.007	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4315.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	7351.	.041	0.	0.000
20000 (30000	0.	0.000	0.	0.000	97.	-.000	9530.	.056	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	14611.	.076	0.	0.000
50000 (100000	0.	0.000	0.	0.000	47.	-.001	7558.	.046	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2.	-.000	2044.	.025	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	415.	.006	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	146.	-.002	51161.	.279	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.9	25.9	-112.0	-112.0	.0	37.5	37.5	.0
5000 (10000	228	51.9	44.5	44.5	334.4	334.4	.0	165.7	165.7	.0
10000 (15000	158	46.8	33.5	33.5	484.0	484.0	-.0	218.4	217.2	-1.2
15000 (20000	118	31.5	28.9	28.9	510.5	510.5	.0	285.3	284.4	-.8
20000 (30000	200	50.0	45.0	45.0	1097.5	1097.5	-.0	612.2	612.2	-.0
30000 (50000	245	62.0	60.6	60.6	2063.3	2063.3	0.0	1313.7	1313.7	0.0
50000 (100000	181	22.1	20.5	20.5	1051.7	1051.7	0.0	666.7	666.7	0.0
100000 (200000	129	3.1	3.0	3.0	313.3	313.3	0.0	200.7	200.7	0.0
200000 (*****	115	.7	.6	.6	135.9	135.9	0.0	67.0	67.0	0.0
TOTALS	1699	314.2	262.5	262.5	5878.6	5878.6	.0	3567.2	3565.1	-2.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.2	2.2	18.3	18.3	34.3	34.3	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.4	80.4	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	21.4	21.4	181.2	182.5	97.6	97.6	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	160.6	161.5	73.3	73.3	1.3	1.3	0.0	0.0
20000 (30000	39.2	39.2	360.6	360.6	136.8	136.8	.9	.9	0.0	0.0
30000 (50000	59.3	59.3	567.0	567.0	192.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	327.3	327.3	72.1	72.1	1.1	1.1	0.0	0.0
100000 (200000	3.0	3.0	104.4	104.4	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	68.5	68.5	2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.6	171.6	1868.4	1870.5	707.7	707.7	7.8	7.8	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.8	4.8	0.0	-.1	-.1	0.0	4.7	4.7	0.0
10000 (15000	7.0	7.0	-.0	-1.6	-1.5	-.0	5.4	5.4	-.0
15000 (20000	11.2	11.1	-.0	-.3	-.3	0.0	10.9	10.9	-.0
20000 (30000	28.3	28.3	-.0	0.0	0.0	0.0	28.3	28.3	-.0
30000 (50000	69.9	69.9	0.0	0.0	0.0	0.0	69.9	69.9	0.0
50000 (100000	40.0	40.0	0.0	-.0	-.0	0.0	40.0	40.0	0.0
100000 (200000	15.4	15.4	0.0	0.0	0.0	0.0	15.4	15.4	0.0
200000 (*****	6.0	6.0	0.0	0.0	0.0	0.0	6.0	6.0	0.0
TOTALS	183.3	183.2	-.1	-2.1	-2.1	-.0	181.2	181.2	-.1



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	5662.	-0.033	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2461.	-0.033	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	151.	-0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	9274.	-0.066	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	5662.	-0.033	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2461.	-0.033	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	151.	-0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	9274.	-0.066	0.	0.000	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.9	25.9	-112.0	-111.0	1.0	37.5	37.5	0.0
5000 (10000	228	51.9	44.5	44.5	324.4	335.5	1.1	165.7	166.2	.5
10000 (15000	158	46.8	33.5	34.1	484.0	485.1	1.1	217.2	218.1	.9
15000 (20000	118	31.5	28.9	28.9	510.5	511.9	1.4	284.4	285.2	.8
20000 (30000	200	50.0	45.0	45.0	1097.5	1099.5	2.0	612.2	612.3	.5
30000 (50000	245	62.0	60.6	60.6	2063.3	2065.6	2.3	1313.7	1310.0	-3.7
50000 (100000	181	22.1	20.5	20.5	1051.7	1052.9	1.2	666.7	667.6	-.1
100000 (200000	129	3.1	3.0	3.0	313.3	313.9	.5	200.7	200.6	-.1
200000 (*****	115	.7	.6	.6	135.9	136.0	.1	67.0	66.9	-.1
TOTALS	1699	314.2	262.5	263.1	5878.6	5889.3	10.7	3565.1	3557.8	-7.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.2	2.2	18.3	18.5	34.3	34.3	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.4	81.0	68.2	68.3	.2	.2	0.0	0.0
10000 (15000	21.4	21.4	182.5	182.6	97.6	97.8	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	161.5	161.5	73.3	73.3	1.3	1.4	0.0	0.0
20000 (30000	39.2	39.2	360.6	361.6	136.8	137.1	.9	.9	0.0	0.0
30000 (50000	59.3	59.6	567.0	573.0	192.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	327.3	334.6	72.1	72.1	1.1	1.1	0.0	0.0
100000 (200000	3.0	3.0	104.4	105.1	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	68.5	68.8	2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.6	171.9	1870.5	1886.6	707.7	708.2	7.8	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.8	4.8	.0	-.1	-.1	0.0	4.7	4.7	.0
10000 (15000	7.0	7.0	.0	-1.6	-1.6	0.0	5.4	5.4	.0
15000 (20000	11.1	11.2	.0	-.3	-.3	0.0	10.9	10.9	.0
20000 (30000	28.3	28.3	.0	0.0	0.0	0.0	28.3	28.3	.0
30000 (50000	59.9	69.6	-3.3	0.0	0.0	0.0	63.9	69.6	-3.3
50000 (100000	40.0	39.5	-.5	-.0	-.0	.0	40.0	39.5	-.5
100000 (200000	15.4	15.4	-.0	0.0	0.0	0.0	15.4	15.4	-.0
200000 (*****	6.0	5.9	-.0	0.0	0.0	0.0	6.0	5.9	-.0
TOTALS	183.2	182.6	-.7	-2.1	-2.1	.0	181.2	180.5	-.7

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTIONData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	577.	.009	420.	-.000	1003.	.013	0.	0.000
15000 (20000	0.	0.000	0.	0.000	803.	-.000	4467.	.007	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3552.	-.044	4674.	.070	0.	0.000
30000 (50000	0.	0.000	0.	0.000	25851.	-.393	6568.	.141	0.	0.000
50000 (100000	0.	0.000	0.	0.000	15849.	-.564	1664.	.054	0.	0.000
100000 (200000	0.	0.000	0.	0.000	964.	-.030	352.	.025	0.	0.000
200000 (*****	0.	0.000	0.	0.000	340.	-.024	82.	.010	0.	0.000
ITEMIZE. Total	0.	0.000	577.	.009	52779.	-1.057	18810.	.321	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	53.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1654.	.010	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2418.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1118.	.012	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1829.	.021	0.	0.000
30000 (50000	0.	0.000	0.	0.000	256.	-.007	969.	.027	256.	-.007
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	256.	-.007	7996.	.066	308.	-.007
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	53.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1654.	.010	0.	0.000
10000 (15000	0.	0.000	577.	.009	420.	-.000	3421.	.029	0.	0.000
15000 (20000	0.	0.000	0.	0.000	803.	-.000	5585.	.019	0.	0.000
20000 (30000	0.	0.000	0.	0.000	3552.	-.044	6581.	.091	0.	0.000
30000 (50000	0.	0.000	0.	0.000	26106.	-.400	7537.	.148	256.	-.007
50000 (100000	0.	0.000	0.	0.000	15849.	-.564	1664.	.054	0.	0.000
100000 (200000	0.	0.000	0.	0.000	964.	-.030	352.	.025	0.	0.000
200000 (*****	0.	0.000	0.	0.000	340.	-.024	82.	.010	0.	0.000
ALL RETURNS. Total	0.	0.000	577.	.009	53035.	-1.264	26796.	.386	308.	-.007

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3
Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.9	25.9	-111.0	-111.0	0.0	37.5	37.5	0.0
5000 (10000	228	51.9	44.5	44.5	335.5	335.5	0.0	156.2	156.2	0.0
10000 (15000	158	46.8	34.1	34.1	485.1	485.1	0.0	218.1	218.1	0.0
15000 (20000	118	31.5	28.9	28.9	511.9	511.9	0.0	285.2	285.2	0.0
20000 (30000	200	50.0	45.0	45.0	1099.5	1099.5	.1	612.8	612.8	.0
30000 (50000	245	62.0	60.6	60.6	2065.6	2068.3	2.8	1310.0	1311.9	1.9
50000 (100000	181	22.1	20.5	20.5	1052.9	1068.6	15.7	660.6	671.3	10.7
100000 (200000	129	3.1	3.0	3.0	313.9	315.8	1.9	200.6	201.9	1.3
200000 (*****	115	.7	.6	.6	136.0	136.8	.8	66.9	67.4	.5
TOTALS	1699	314.2	253.1	253.1	5889.3	5910.5	21.2	3557.8	3572.2	14.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.2	2.2	18.5	18.5	34.3	34.3	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	81.0	81.0	88.3	88.3	.2	.2	0.0	0.0
10000 (15000	21.4	21.4	182.6	182.6	97.8	97.8	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	161.5	161.5	73.3	73.3	1.4	1.4	0.0	0.0
20000 (30000	39.2	39.2	361.6	361.6	137.1	137.1	.9	.9	0.0	0.0
30000 (50000	59.6	59.6	573.0	573.6	192.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	334.6	339.3	72.1	72.1	1.1	1.1	0.0	0.0
100000 (200000	3.0	3.0	105.1	105.7	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	68.8	69.1	2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.9	171.9	1886.6	1892.9	708.2	708.2	7.7	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.8	4.8	0.0	-1.1	-1.1	0.0	4.7	4.7	0.0
10000 (15000	7.0	7.0	0.0	-1.6	-1.6	0.0	5.4	5.4	0.0
15000 (20000	11.2	11.2	0.0	-1.3	-1.3	0.0	10.9	10.9	0.0
20000 (30000	28.3	28.3	.0	0.0	0.0	0.0	28.3	28.3	.0
30000 (50000	69.6	69.8	.2	0.0	0.0	0.0	69.6	69.8	.2
50000 (100000	39.5	40.4	.9	-0.0	-0.0	0.0	39.5	40.3	.8
100000 (200000	15.4	15.5	.1	0.0	0.0	0.0	15.4	15.5	.1
200000 (*****	5.9	6.0	.1	0.0	0.0	0.0	5.9	6.0	.1
TOTALS	182.6	183.8	1.2	-2.1	-2.1	0.0	180.5	181.7	1.2



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	INCREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	105.	.201	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	3294.	.165	0.	0.200
50000 (100000	0.	0.200	0.	0.200	36.	-.002	6934.	.051	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	784.	.122	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	276.	.052	0.	0.200
ITEMIZE. Total	0.	0.200	0.	0.200	36.	-.002	11393.	1.192	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
NON-ITEMIZE. Total	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	105.	.201	0.	0.200
30000 (50000	0.	0.200	0.	0.200	0.	0.200	3294.	.165	0.	0.200
50000 (100000	0.	0.200	0.	0.200	36.	-.002	6934.	.051	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	784.	.122	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	276.	.052	0.	0.200
ALL RETURNS. Total	0.	0.200	0.	0.200	36.	-.002	11393.	1.192	0.	0.200

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISIONData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.9	25.9	-111.0	-111.5	-.4	37.5	37.5	-.0
5000 (10000	228	51.9	44.5	44.5	335.5	335.4	-.1	166.2	166.2	-.0
10000 (15000	158	46.8	34.1	34.1	485.1	485.1	-.1	218.1	218.1	-.0
15000 (20000	118	31.5	28.9	28.9	511.9	511.8	-.1	285.2	285.2	-.0
20000 (30000	200	50.0	45.0	45.0	1099.5	1099.3	-.2	612.8	612.6	-.2
30000 (50000	245	62.0	60.6	60.6	2068.3	2068.1	-.3	1311.3	1311.7	-.2
50000 (100000	181	22.1	20.5	20.5	1068.6	1068.4	-.2	671.3	671.2	-.1
100000 (200000	129	3.1	3.0	3.0	315.8	315.7	-.1	201.9	201.8	-.0
200000 (*****	115	.7	.6	.6	136.8	136.7	-.1	67.4	67.3	-.0
TOTALS	1699	314.2	263.1	263.1	5910.5	5909.0	-1.5	3572.2	3571.5	-.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.2	2.2	18.5	18.5	34.3	34.3	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	81.0	81.0	88.3	88.2	.2	.2	0.0	0.0
10000 (15000	21.4	21.4	182.6	182.6	97.8	97.8	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.4	161.5	161.5	73.3	73.3	1.4	1.4	0.0	0.0
20000 (30000	39.2	39.2	361.6	361.6	137.1	137.1	.9	.9	0.0	0.0
30000 (50000	59.6	59.6	573.6	573.6	192.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	339.3	339.2	72.1	72.1	1.1	1.1	0.0	0.0
100000 (200000	3.0	3.0	105.7	105.7	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	69.1	69.0	2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.9	171.9	1892.9	1892.6	708.2	708.2	7.7	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	-.0	0.0	0.0	0.0	.8	.8	-.0
5000 (10000	4.8	4.8	-.0	-.1	-.1	0.0	4.7	4.7	-.0
10000 (15000	7.0	7.0	-.0	-1.6	-1.6	0.0	5.4	5.4	-.0
15000 (20000	11.2	11.2	-.0	-.3	-.3	0.0	10.9	10.9	-.0
20000 (30000	28.3	28.3	-.0	0.0	0.0	0.0	28.3	28.3	-.0
30000 (50000	69.8	69.8	-.0	0.0	0.0	0.0	69.8	69.8	-.0
50000 (100000	40.4	40.4	-.0	-.0	-.0	-.0	40.3	40.3	-.0
100000 (200000	15.5	15.5	-.0	0.0	0.0	0.0	15.5	15.5	-.0
200000 (*****	6.0	6.0	-.0	0.0	0.0	0.0	6.0	6.0	-.0
TOTALS	193.8	193.7	-.0	-2.1	-2.1	-.0	181.7	181.6	-.0



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.200	0.	0.200	0.	0.200	0.	0.200
5000 (10000	0.	0.000	0.	0.000	607.	- .000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	1188.	- .000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1345.	- .000	9.	.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	11251.	- .000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	12390.	- .013	127.	.001	0.	0.000
50000 (100000	0.	0.000	0.	0.000	6784.	- .009	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2046.	- .005	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	425.	- .004	25.	.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	36035.	- .039	161.	.001	0.	0.000
***** (5000	0.	0.000	0.	0.000	1414.	- .000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	2671.	- .000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2535.	- .001	254.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1064.	- .001	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	2842.	- .003	294.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	776.	- .001	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	62.	- .000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	11463.	- .006	549.	.001	0.	0.000
***** (5000	0.	0.000	0.	0.000	1414.	- .000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	3277.	- .001	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	3823.	- .001	254.	.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	2409.	- .001	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	14092.	- .011	294.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	13155.	- .014	127.	.001	0.	0.000
50000 (100000	0.	0.000	0.	0.000	6847.	- .009	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	2046.	- .005	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	425.	- .004	25.	.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	47498.	- .045	710.	.002	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5
Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.9	26.3	-111.5	-74.3	37.2	37.5	44.7	7.2
5000 (10000	228	51.9	44.5	44.5	335.4	335.4	0.0	166.2	166.2	0.0
10000 (15000	158	46.8	34.1	34.1	485.1	485.1	.0	218.1	218.1	.0
15000 (20000	118	31.5	28.9	29.0	511.8	512.8	1.0	285.2	286.2	1.0
20000 (30000	200	50.0	45.0	45.0	1099.3	1099.6	.3	612.6	612.7	.1
30000 (50000	245	62.0	60.6	60.6	2068.1	2083.3	15.2	1311.7	1323.6	11.9
50000 (100000	181	22.1	20.5	20.5	1068.4	1073.7	5.3	671.2	674.1	3.0
100000 (200000	129	3.1	3.0	3.0	315.7	321.6	5.9	201.8	203.4	1.6
200000 (*****	115	.7	.6	.6	136.7	141.8	5.1	67.3	69.6	2.3
TOTALS	1699	314.2	263.1	263.7	5909.0	5979.0	70.1	3571.5	3598.7	27.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.2	2.3	18.5	25.7	34.3	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	81.0	81.0	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	21.4	21.4	182.6	182.6	97.8	97.8	2.2	2.2	0.0	0.0
15000 (20000	21.4	21.5	161.5	161.5	73.3	73.3	1.4	1.4	0.0	0.0
20000 (30000	39.2	39.2	361.6	361.7	137.1	137.3	.9	.9	0.0	0.0
30000 (50000	59.6	59.6	573.6	576.9	192.2	192.2	1.5	1.5	0.0	0.0
50000 (100000	20.7	20.7	339.2	341.4	72.1	72.2	1.1	1.1	0.0	0.0
100000 (200000	3.0	3.1	105.7	107.5	10.8	10.9	.5	.5	0.0	0.0
200000 (*****	.6	.6	69.0	70.6	2.2	2.2	.1	.1	0.0	0.0
TOTALS	171.9	172.2	1892.6	1908.8	708.2	708.8	7.7	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	1.4	.6	0.0	0.0	0.0	.8	1.4	.6
5000 (10000	4.8	4.3	0.0	-.1	-.1	0.0	4.7	4.7	0.0
10000 (15000	7.0	7.0	.0	-1.6	-1.6	0.0	5.4	5.4	.0
15000 (20000	11.2	11.2	.1	-.3	-.3	0.0	10.9	10.9	.1
20000 (30000	28.3	28.3	.0	0.0	0.0	0.0	28.3	28.3	.0
30000 (50000	69.8	70.8	1.0	0.0	0.0	0.0	69.8	70.8	1.0
50000 (100000	40.4	40.6	.2	-.0	-.0	0.0	40.3	40.6	.2
100000 (200000	15.5	15.6	.1	0.0	0.0	0.0	15.5	15.6	.1
200000 (*****	6.0	6.2	.2	0.0	0.0	0.0	6.0	6.2	.2
TOTALS	183.7	186.0	2.3	-2.1	-2.1	0.0	181.5	183.9	2.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 5

Plan Y: CONFERENCE PROVISION #6

LIMIT PASSIVE LOSSES

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	2.	0.000	2.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2.	0.000	2.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
15000 (20000	0.	0.000	150.	.042	0.	0.000	150.	.042	2.	0.000
20000 (30000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	779.	.985	2.	0.000
50000 (100000	0.	0.000	29.	.108	0.	0.000	653.	.245	2.	0.000
100000 (200000	0.	0.000	3.	.000	0.	0.000	331.	.137	0.	0.000
200000 (*****	0.	0.000	2.	.005	0.	0.000	172.	.210	0.	0.000
ITEMIZE. Total	0.	0.000	184.	.156	0.	0.000	2085.	1.522	0.	0.000
***** (5000	0.	0.000	364.	.630	0.	0.000	364.	.630	61.	.627
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	60.	.202	2.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	153.	.213	153.	.213
20000 (30000	0.	0.000	0.	0.000	0.	0.000	135.	.205	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	2.	0.000	2.	0.000
100000 (200000	0.	0.000	32.	.025	0.	0.000	32.	.025	32.	.025
200000 (*****	0.	0.000	3.	.015	0.	0.000	3.	.015	4.	.015
NON-ITEMIZE. Total	0.	0.000	398.	.651	0.	0.000	747.	.671	250.	.661
***** (5000	0.	0.000	364.	.630	0.	0.000	364.	.630	61.	.627
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	50.	.202	0.	0.000
15000 (20000	0.	0.000	150.	.242	0.	0.000	303.	.255	153.	.213
20000 (30000	0.	0.000	0.	0.000	0.	0.000	135.	.205	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	779.	.985	0.	0.000
50000 (100000	0.	0.000	29.	.108	0.	0.000	653.	.245	2.	0.000
100000 (200000	2.	0.000	35.	.006	0.	0.000	353.	.143	32.	.025
200000 (*****	0.	0.000	5.	.021	0.	0.000	175.	.225	4.	.015
ALL RETURNS. Total	0.	0.000	532.	.807	0.	0.000	2832.	2.293	250.	.661

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7

Data for: FEDERAL FILERS ONLY

EMPLOYEE, MOVING, & MISC DEDUCTIONS

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	25.3	-74.3	-72.0	2.3	44.7	45.6	1.0
5000 (10000	229	51.9	44.5	44.5	335.4	336.7	1.2	166.2	167.2	1.0
10000 (15000	158	46.8	34.1	34.1	485.1	502.6	17.5	219.1	222.6	4.5
15000 (20000	118	31.5	29.0	29.0	512.8	542.8	30.0	295.2	290.0	3.8
20000 (30000	200	50.0	45.0	45.0	1099.6	1118.6	19.0	612.7	623.3	10.5
30000 (50000	245	62.0	60.6	60.6	2083.3	2106.9	23.5	1323.6	1337.3	13.7
50000 (100000	181	22.1	20.5	20.5	1073.7	1094.6	20.9	674.1	680.4	6.3
100000 (200000	129	3.1	3.0	3.0	321.6	325.0	3.3	203.4	204.2	.8
200000 (*****	115	.7	.6	.6	141.8	142.4	.5	59.6	70.6	1.0
TOTALS	1639	314.2	263.7	263.7	5979.0	6097.6	118.6	3598.7	3641.3	42.6

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.3	3.3	25.7	26.3	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	4.4	81.0	81.2	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	21.4	23.3	182.6	194.7	97.8	98.6	2.2	2.2	0.0	0.0
15000 (20000	21.5	22.5	161.5	186.9	73.3	73.3	1.4	1.4	.0	0.0
20000 (30000	39.2	40.0	361.7	369.3	137.3	138.1	.9	.9	0.0	0.0
30000 (50000	59.6	60.0	576.9	584.9	192.2	192.2	1.5	1.4	0.0	0.0
50000 (100000	20.7	20.7	341.4	356.4	72.2	72.2	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	107.5	110.1	10.9	10.9	.5	.5	0.0	0.0
200000 (*****	.6	.6	70.6	70.3	2.2	2.2	.1	.1	0.0	0.0
TOTALS	172.2	178.0	1908.8	1980.0	708.8	710.5	7.7	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.4	1.5	.0	0.0	0.0	0.0	1.4	1.5	.0
5000 (10000	4.8	4.9	.0	-1.1	-1.1	0.0	4.7	4.7	.0
10000 (15000	7.0	7.1	.2	-1.6	-1.6	.0	5.4	5.6	.2
15000 (20000	11.2	11.4	.1	-1.3	-1.3	0.0	10.9	11.1	.1
20000 (30000	28.3	28.9	.6	0.0	0.0	0.0	28.3	28.9	.6
30000 (50000	70.8	71.8	1.0	0.0	0.0	0.0	70.8	71.8	1.0
50000 (100000	40.6	41.0	.4	-0.0	-0.0	.0	40.6	41.0	.4
100000 (200000	15.6	15.7	.1	0.0	0.0	0.0	15.6	15.7	.1
200000 (*****	6.2	6.3	.1	0.0	0.0	0.0	6.2	6.3	.1
TOTALS	186.0	188.6	2.6	-2.1	-2.0	.0	183.9	186.6	2.6



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 6

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #7
EMPLOYEE, MOVING, & MISC DEDUCTIONS

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.200	0.	0.200	89.	.026	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	7.	.020	0.	0.200
10000 (15000	0.	0.000	0.	0.200	0.	0.200	12683.	.264	0.	0.200
15000 (20000	0.	0.200	0.	0.000	1.	-.000	12875.	.121	0.	0.200
20000 (30000	0.	0.200	0.	0.200	1109.	-.013	27541.	.406	0.	0.200
30000 (50000	0.	0.200	0.	0.000	598.	-.003	41922.	1.014	0.	0.200
50000 (100000	0.	0.200	0.	0.200	799.	-.040	15728.	.468	0.	0.200
100000 (200000	0.	0.000	0.	0.200	104.	-.016	1997.	.088	0.	0.200
200000 (*****	0.	0.200	0.	0.200	25.	-.004	478.	.105	0.	0.200
ITEMIZE. Total	0.	0.000	0.	0.000	2536.	-.076	111420.	2.336	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	1276.	.036	1276.	.036
5000 (10000	0.	0.200	0.	0.200	0.	0.200	1548.	.043	596.	.030
10000 (15000	0.	0.200	0.	0.200	0.	0.200	2652.	.090	1913.	.051
15000 (20000	0.	0.200	0.	0.200	0.	0.200	654.	.027	1024.	.022
20000 (30000	0.	0.200	0.	0.200	215.	-.002	2148.	.121	748.	.043
30000 (50000	0.	0.200	0.	0.200	48.	-.000	134.	.010	469.	-.000
50000 (100000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
NON-ITEMIZE. Total	0.	0.000	0.	0.200	262.	-.002	3222.	.327	2652.	.191
***** (5000	0.	0.200	0.	0.200	0.	0.200	1165.	.043	1276.	.036
5000 (10000	0.	0.000	0.	0.200	0.	0.200	1555.	.043	596.	.030
10000 (15000	0.	0.200	0.	0.200	0.	0.200	13345.	.173	1913.	.051
15000 (20000	0.	0.200	0.	0.200	1.	-.000	13530.	.148	1024.	.022
20000 (30000	0.	0.000	0.	0.200	1323.	-.015	29789.	.510	748.	.043
30000 (50000	0.	0.000	0.	0.200	646.	-.003	42256.	1.024	469.	-.000
50000 (100000	0.	0.200	0.	0.200	799.	-.040	15728.	.468	0.	0.200
100000 (200000	0.	0.200	0.	0.200	104.	-.016	1997.	.088	0.	0.200
200000 (*****	0.	0.200	0.	0.000	25.	-.004	478.	.125	0.	0.200
ALL RETURNS. Total	0.	0.000	0.	0.200	2898.	-.076	119643.	2.722	5330.	.191

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 7

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #8

Data for: FEDERAL FILERS ONLY

LIMIT NON-BUS INTEREST DEDUCTIONS

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.0	-72.2	-.2	45.6	45.7	.1
5000 (10000	228	51.9	44.5	44.5	336.7	336.6	-.1	167.2	167.3	.1
10000 (15000	158	46.8	34.1	34.1	502.6	502.2	-.4	222.6	224.5	1.9
15000 (20000	118	31.5	29.0	29.0	542.8	542.3	-.5	290.0	298.0	7.9
20000 (30000	200	50.0	45.0	45.6	1118.6	1115.9	-2.8	623.3	641.1	17.8
30000 (50000	245	62.0	60.6	60.6	2106.9	2103.1	-3.7	1337.3	1361.6	24.3
50000 (100000	181	22.1	20.5	20.5	1094.6	1093.6	-1.0	630.4	688.9	58.5
100000 (200000	129	3.1	3.0	3.0	325.0	324.7	-.3	204.2	205.4	1.2
200000 (*****	115	.7	.6	.6	142.4	142.2	-.2	70.6	71.2	.6
TOTALS	1699	314.2	263.7	264.2	6097.6	6088.5	-9.1	3641.3	3703.6	62.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	26.3	26.2	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	81.2	81.0	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	194.7	192.1	99.6	99.0	2.2	2.2	0.0	0.0
15000 (20000	22.5	22.5	186.9	178.4	73.3	73.4	1.4	1.4	0.0	0.0
20000 (30000	40.0	40.0	369.3	347.6	138.1	139.1	.9	.9	0.0	0.0
30000 (50000	60.0	60.0	584.9	556.9	192.2	192.2	1.4	1.4	0.0	0.0
50000 (100000	20.7	20.7	356.4	347.0	72.2	72.2	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	110.1	108.6	10.9	11.0	.5	.5	0.0	0.0
200000 (*****	.6	.6	70.3	69.5	2.2	2.3	.1	.1	0.0	0.0
TOTALS	178.0	178.0	1980.0	1907.3	710.5	711.9	7.7	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	.0	0.0	0.0	0.0	1.5	1.5	.0
5000 (10000	4.9	4.9	.0	-.1	-.1	0.0	4.7	4.7	.0
10000 (15000	7.1	7.2	.0	-1.6	-1.6	0.0	5.6	5.6	.0
15000 (20000	11.4	11.7	.3	-.3	-.3	0.0	11.1	11.4	.3
20000 (30000	28.9	29.8	.9	0.0	0.0	0.0	28.9	29.8	.9
30000 (50000	71.8	73.6	1.9	0.0	0.0	0.0	71.8	73.6	1.9
50000 (100000	41.0	41.7	.6	-.0	-.0	.0	41.0	41.7	.6
100000 (200000	15.7	15.8	.1	0.0	0.0	0.0	15.7	15.8	.1
200000 (*****	6.3	6.4	.1	0.0	0.0	0.0	6.3	6.4	.1
TOTALS	189.5	192.6	4.0	-2.0	-2.0	.0	188.5	190.6	4.0

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

LIMIT NON-BUS INTEREST DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	2.	2.222	2.	2.222	0.	2.222	41.	.225	2.	2.222
5000 (10000	2.	2.222	2.	2.222	0.	2.222	607.	.225	2.	2.222
10000 (15000	2.	2.222	2.	2.222	2.	2.222	2515.	.244	2.	2.222
15000 (20000	2.	2.222	0.	2.222	0.	2.222	10756.	.311	2.	2.222
20000 (30000	0.	2.222	559.	.230	0.	2.222	26474.	.323	2.	2.222
30000 (50000	0.	2.222	0.	2.222	283.	-.221	44423.	1.265	2.	2.222
50000 (100000	0.	2.222	1.	.000	2.	2.222	17891.	.645	2.	2.222
100000 (200000	0.	2.222	2.	2.222	0.	2.222	1793.	.111	2.	2.222
200000 (*****	0.	2.222	2.	2.222	2.	2.222	442.	.252	2.	2.222
ITEMIZE. Total	0.	2.222	560.	.230	283.	-.221	124952.	3.369	2.	2.222
***** (5000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
5000 (10000	2.	2.222	0.	2.222	2.	2.222	0.	2.222	2.	2.222
10000 (15000	2.	2.222	2.	2.222	0.	2.222	2.	2.222	2.	2.222
15000 (20000	2.	2.222	0.	2.222	0.	2.222	2.	2.222	2.	2.222
20000 (30000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
30000 (50000	2.	2.222	0.	2.222	2.	2.222	2.	2.222	2.	2.222
50000 (100000	2.	2.222	0.	2.222	2.	2.222	2.	2.222	2.	2.222
100000 (200000	2.	2.222	0.	2.222	2.	2.222	2.	2.222	2.	2.222
200000 (*****	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
NON-ITEMIZE. Total	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
***** (5000	2.	2.222	2.	2.222	2.	2.222	41.	.225	2.	2.222
5000 (10000	2.	2.222	2.	2.222	0.	2.222	607.	.225	2.	2.222
10000 (15000	2.	2.222	2.	2.222	2.	2.222	2515.	.244	2.	2.222
15000 (20000	2.	2.222	0.	2.222	0.	2.222	10756.	.311	2.	2.222
20000 (30000	0.	2.222	559.	.230	2.	2.222	26474.	.323	2.	2.222
30000 (50000	0.	2.222	0.	2.222	283.	-.221	44423.	1.265	2.	2.222
50000 (100000	0.	2.222	1.	.000	2.	2.222	17891.	.645	2.	2.222
100000 (200000	0.	2.222	2.	2.222	0.	2.222	1793.	.111	2.	2.222
200000 (*****	0.	2.222	2.	2.222	0.	2.222	442.	.252	2.	2.222
ALL RETURNS. Total	0.	2.222	560.	.230	283.	-.221	124952.	3.369	2.	2.222

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 8

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCT

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.7	45.7	0.0
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.3	167.4	.1
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	224.5	227.6	3.1
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	298.0	302.2	4.2
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	541.1	543.8	2.7
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	0.0	1361.6	1369.5	7.9
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	688.9	690.3	1.4
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	0.0	205.4	205.6	.2
200000 (*****	115	.7	.6	.6	142.2	142.2	0.0	71.2	71.3	.1
TOTALS	1699	314.2	264.2	264.2	6088.5	6088.5	0.0	3703.6	3728.3	24.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	26.2	26.2	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	81.0	80.9	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	192.1	188.0	99.0	99.9	2.2	2.2	0.0	0.0
15000 (20000	22.5	22.5	178.4	174.1	73.4	73.4	1.4	1.4	0.0	0.0
20000 (30000	40.0	40.0	347.6	339.3	139.1	139.7	.9	.9	0.0	0.0
30000 (50000	60.0	58.7	556.9	549.0	192.2	192.2	1.4	1.4	0.0	0.0
50000 (100000	20.7	20.7	347.0	345.5	72.2	72.2	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	108.6	108.4	11.0	11.0	.5	.5	0.0	0.0
200000 (*****	.6	.6	69.5	69.5	2.2	2.2	.1	.1	0.0	0.0
TOTALS	178.0	176.7	1907.3	1881.0	711.9	713.5	7.7	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5	0.0
5000 (10000	4.9	4.9	.0	-.1	-.1	0.0	4.7	4.7	.0
10000 (15000	7.2	7.3	.1	-1.6	-1.5	.0	5.6	5.7	.1
15000 (20000	11.7	11.9	.2	-.3	-.3	0.0	11.4	11.6	.2
20000 (30000	29.8	30.3	.5	0.0	0.0	0.0	29.3	30.3	.5
30000 (50000	73.6	74.2	.6	0.0	0.0	0.0	73.6	74.2	.6
50000 (100000	41.7	41.8	.1	-.0	-.0	.0	41.7	41.8	.1
100000 (200000	15.8	15.8	.0	0.0	0.0	0.0	15.8	15.8	.0
200000 (*****	6.4	6.4	.0	0.0	0.0	0.0	6.4	6.4	.0
TOTALS	192.6	194.0	1.5	-2.0	-2.0	.0	190.6	192.0	1.5



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9
INCREASED FLOOR UNDER MEDICAL DEDUCT

Data for: ALL RETURNS
1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	2.200	0.	2.200	0.	2.200
5000 (10000	0.	0.000	0.	0.000	0.	2.200	507.	.203	0.	2.200
10000 (15000	0.	0.000	2.	0.000	0.	2.000	13001.	.113	0.	2.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11013.	.205	0.	2.200
20000 (30000	0.	0.000	0.	0.000	0.	2.200	16342.	.461	0.	2.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	16673.	.566	1291.	.242
50000 (100000	0.	0.000	0.	0.000	0.	2.200	3125.	.109	0.	2.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	237.	.017	0.	2.200
200000 (*****	0.	0.000	0.	0.000	0.	2.200	43.	.004	0.	0.200
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	61540.	1.497	1291.	.242
***** (5000	0.	0.000	0.	0.000	0.	2.200	0.	2.200	0.	2.200
5000 (10000	0.	0.000	0.	0.000	0.	2.200	0.	0.000	0.	2.200
10000 (15000	0.	0.000	0.	0.000	0.	2.200	0.	2.200	0.	2.200
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.200
20000 (30000	0.	0.000	0.	0.000	0.	2.200	0.	2.200	0.	2.200
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	2.200	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	2.200	0.	0.000	0.	2.200
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	2.000
200000 (*****	0.	0.000	0.	0.000	0.	2.200	0.	0.000	0.	2.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	2.000	0.	2.000	0.	2.000
5000 (10000	0.	0.000	0.	0.000	0.	2.000	507.	.203	0.	2.000
10000 (15000	0.	0.000	0.	0.000	0.	2.000	13001.	.113	0.	2.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	11013.	.205	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	2.000	16342.	.461	0.	2.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	16673.	.566	1291.	.242
50000 (100000	0.	0.000	0.	0.000	0.	2.000	3125.	.109	0.	2.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	237.	.017	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	2.000	43.	.004	0.	2.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	61540.	1.497	1291.	.242

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 9

Plan Y: CONFERENCE PROVISION #10

Data for: FEDERAL FILERS ONLY

REPEAL SALES TAX DEDUCTION

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.7	45.7	0.0
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.4	167.4	0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	227.6	227.6	0.0
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	302.2	302.2	0.0
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	648.8	648.8	0.0
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	0.0	1369.5	1369.5	0.0
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	690.3	690.3	0.0
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	0.0	205.6	205.6	0.0
200000 (*****	115	.7	.6	.6	142.2	142.2	0.0	71.3	71.3	0.0
TOTALS	1699	314.2	264.2	264.2	6088.5	6088.5	0.0	3728.3	3728.3	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	26.2	26.2	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	80.9	80.9	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	188.0	188.0	99.9	99.9	2.2	2.2	0.0	0.0
15000 (20000	22.5	22.5	174.1	174.1	73.4	73.4	1.4	1.4	0.0	0.0
20000 (30000	40.0	40.0	339.3	339.3	139.7	139.7	.9	.9	0.0	0.0
30000 (50000	58.7	58.7	549.0	549.0	192.2	192.2	1.4	1.4	0.0	0.0
50000 (100000	20.7	20.7	345.6	345.6	72.2	72.2	1.1	1.1	0.0	0.0
100000 (200000	3.1	3.1	108.4	108.4	11.0	11.0	.5	.5	0.0	0.0
200000 (*****	.6	.6	69.5	69.5	2.2	2.2	.1	.1	0.0	0.0
TOTALS	176.7	176.7	1881.0	1881.0	713.5	713.5	7.7	7.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5	0.0
5000 (10000	4.9	4.9	0.0	-.1	-.1	0.0	4.7	4.7	0.0
10000 (15000	7.3	7.3	0.0	-1.5	-1.5	0.0	5.7	5.7	0.0
15000 (20000	11.9	11.9	0.0	-.3	-.3	0.0	11.6	11.6	0.0
20000 (30000	30.3	30.3	0.0	0.0	0.0	0.0	30.3	30.3	0.0
30000 (50000	74.2	74.2	0.0	0.0	0.0	0.0	74.2	74.2	0.0
50000 (100000	41.8	41.8	0.0	-.0	-.0	0.0	41.8	41.8	0.0
100000 (200000	15.8	15.8	0.0	0.0	0.0	0.0	15.8	15.8	0.0
200000 (*****	6.4	6.4	0.0	0.0	0.0	0.0	6.4	6.4	0.0
TOTALS	194.0	194.0	0.0	-2.0	-2.0	0.0	192.0	192.0	0.0



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

Data for: FEDERAL FILERS ONLY

REPEAL ITC

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.7	45.6	-.1
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.4	167.4	0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	227.6	227.4	-.2
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	302.2	301.6	-.6
20000 (30000	290	50.0	45.6	45.6	1115.9	1115.9	.0	648.8	645.1	-3.7
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	0.0	1363.5	1363.3	-.2
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	630.3	625.6	-4.7
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	.0	205.6	203.7	-1.9
200000 (*****	115	.7	.6	.6	142.2	142.2	0.0	71.3	70.6	-.7
TOTALS	1639	314.2	264.2	264.2	6088.5	6088.5	.0	3729.3	3710.9	-17.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	26.2	26.3	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	80.9	80.9	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	188.0	188.2	99.9	99.9	2.2	2.1	0.0	0.0
15000 (20000	22.5	22.6	174.1	174.7	73.4	73.4	1.4	1.3	0.0	0.0
20000 (30000	40.0	40.2	339.3	343.2	139.7	139.5	.9	.4	0.0	0.0
30000 (50000	58.7	60.6	549.0	554.6	192.2	192.2	1.4	.7	0.0	0.0
50000 (100000	20.7	20.8	345.6	350.3	72.2	72.2	1.1	.7	0.0	0.0
100000 (200000	3.1	3.1	108.4	110.2	11.0	11.0	.5	.2	0.0	0.0
200000 (*****	.6	.6	69.5	70.1	2.2	2.2	.1	.0	0.0	0.0
TOTALS	176.7	179.0	1881.0	1898.6	713.5	713.3	7.7	5.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	.0	0.0	0.0	0.0	1.5	1.5	.0
5000 (10000	4.9	4.9	.0	-.1	-.1	0.0	4.7	4.7	.0
10000 (15000	7.3	7.3	.0	-1.5	-1.5	0.0	5.7	5.8	.0
15000 (20000	11.9	11.9	.0	-.3	-.3	0.0	11.6	11.6	.0
20000 (30000	30.3	30.6	.2	0.0	0.0	0.0	30.3	30.6	.2
30000 (50000	74.2	74.2	.0	0.0	0.0	0.0	74.2	74.2	.0
50000 (100000	41.8	41.7	-.1	-.0	-.0	.0	41.8	41.7	-.1
100000 (200000	15.8	15.9	.1	0.0	0.0	0.0	15.8	15.9	.1
200000 (*****	6.4	6.4	-.0	0.0	0.0	0.0	6.4	6.4	-.0
TOTALS	194.0	194.4	.3	-2.0	-2.0	.0	192.0	192.4	.3

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL ITC

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH CHANGED TYPE TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.200	0.	0.200	0.	0.200	997.	.221	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	0.	0.220	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	0.	0.220	0.	0.200
15000 (20000	0.	0.200	0.	0.200	523.	-.001	1447.	.213	0.	0.200
20000 (30000	0.	0.200	0.	0.200	3103.	-.025	2273.	.224	0.	0.200
30000 (50000	0.	0.200	0.	0.200	3004.	-.067	853.	.260	0.	0.200
50000 (100000	0.	0.200	0.	0.200	4205.	-.215	752.	.132	0.	0.200
100000 (200000	0.	0.200	0.	0.200	571.	-.102	570.	.161	0.	0.200
200000 (*****	0.	0.200	0.	0.200	132.	-.051	140.	.240	0.	0.200
ITEMIZE. Total	0.	0.200	0.	0.200	11579.	-.460	7237.	.446	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	0.	0.222	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	744.	.220	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	320.	.242	0.	0.200
15000 (20000	0.	0.200	0.	0.200	0.	0.200	241.	.213	0.	0.200
20000 (30000	0.	0.200	0.	0.200	0.	0.200	1749.	.229	0.	0.200
30000 (50000	0.	0.200	0.	0.200	361.	-.006	1722.	.227	0.	0.200
50000 (100000	0.	0.200	0.	0.200	62.	-.000	0.	0.200	0.	0.200
100000 (200000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
200000 (*****	0.	0.200	0.	0.200	0.	0.200	0.	0.200	0.	0.200
NON-ITEMIZE. Total	0.	0.200	0.	0.200	423.	-.007	5304.	.328	0.	0.200
***** (5000	0.	0.200	0.	0.200	0.	0.200	997.	.201	0.	0.200
5000 (10000	0.	0.200	0.	0.200	0.	0.200	744.	.220	0.	0.200
10000 (15000	0.	0.200	0.	0.200	0.	0.200	650.	.242	0.	0.200
15000 (20000	0.	0.200	0.	0.200	523.	-.001	1688.	.226	0.	0.200
20000 (30000	0.	0.200	0.	0.200	3103.	-.025	4025.	.253	0.	0.200
30000 (50000	0.	0.200	0.	0.200	3444.	-.073	2575.	.207	0.	0.200
50000 (100000	0.	0.200	0.	0.200	4258.	-.215	752.	.132	0.	0.200
100000 (200000	0.	0.200	0.	0.200	571.	-.102	570.	.161	0.	0.200
200000 (*****	0.	0.200	0.	0.200	132.	-.051	140.	.240	0.	0.200
ALL RETURNS. Total	0.	0.200	0.	0.200	12102.	-.467	12341.	.774	0.	0.200



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

Data for: FEDERAL FILERS ONLY

EXPANDED EARNED INCOME CREDIT

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.6	45.6	0.0
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.4	167.4	0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	227.4	230.1	2.7
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	301.6	301.6	0.0
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	645.1	645.1	0.0
30000 (50000	245	52.0	60.6	60.6	2103.1	2103.1	0.0	1353.8	1353.8	0.0
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	585.6	585.6	0.0
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	0.0	203.7	203.7	0.0
200000 (*****	115	.7	.6	.6	142.2	142.2	0.0	70.6	70.6	0.0
TOTALS	1699	314.2	264.2	264.2	6088.5	6088.5	0.0	3710.9	3713.6	2.7

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	25.3	25.3	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	80.9	80.9	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	188.2	185.5	99.9	99.9	2.1	2.1	0.0	0.0
15000 (20000	22.6	22.6	174.7	174.7	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	40.2	40.2	343.2	343.2	139.5	139.5	.4	.4	0.0	0.0
30000 (50000	60.6	60.6	554.6	554.6	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	20.8	20.8	350.3	350.3	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3.1	3.1	110.2	110.2	11.0	11.0	.2	.2	0.0	0.0
200000 (*****	.6	.6	70.1	70.1	2.2	2.2	.0	.0	0.0	0.0
TOTALS	179.0	179.0	1898.6	1895.9	713.3	713.3	5.7	5.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5	0.0
5000 (10000	4.9	4.9	0.0	-1.1	-1.1	0.0	4.7	4.7	0.0
10000 (15000	7.3	7.4	.1	-1.5	-1.5	.0	5.8	5.9	.1
15000 (20000	11.9	11.9	.0	-.3	-.3	0.0	11.6	11.6	.0
20000 (30000	30.6	30.6	0.0	0.0	0.0	0.0	30.6	30.6	0.0
30000 (50000	74.2	74.2	0.0	0.0	0.0	0.0	74.2	74.2	0.0
50000 (100000	41.7	41.7	0.0	-.0	-.0	0.0	41.7	41.7	0.0
100000 (200000	15.9	15.9	0.0	0.0	0.0	0.0	15.9	15.9	0.0
200000 (*****	5.4	6.4	0.0	0.0	0.0	0.0	5.4	6.4	0.0
TOTALS	134.4	134.4	.1	-2.0	-2.0	.0	132.4	132.4	.1

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 11

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #12
EXPANDED EARNED INCOME CREDITData for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NON-TAXABLE		PRESENTLY NON-TAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHOSE TAXES WERE CHANGED BY TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)		NUMBER OF RETURNS (UNITS)		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS (UNITS)	
	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.220	0.	0.200	2.	0.200	2.	0.220	2.	0.220
5000 (10000	0.	0.220	0.	0.220	2.	0.220	2.	0.220	2.	0.220
10000 (15000	0.	0.220	0.	0.200	0.	0.200	5520.	.275	2.	0.220
15000 (20000	0.	0.220	0.	0.220	0.	0.220	113.	.221	0.	0.220
20000 (30000	0.	0.220	0.	0.200	0.	0.220	2.	0.220	0.	0.220
30000 (50000	0.	0.220	0.	0.200	0.	0.220	2.	0.220	2.	0.220
50000 (100000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
100000 (200000	0.	0.200	0.	0.220	0.	0.200	2.	0.220	2.	0.220
200000 (*****	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
TOTAL	0.	0.220	0.	0.220	0.	0.220	5599.	.275	0.	0.220
***** (5000	0.	0.220	0.	0.200	2.	0.200	2.	0.220	2.	0.220
5000 (10000	0.	0.220	0.	0.220	2.	0.220	2.	0.220	2.	0.220
10000 (15000	0.	0.220	0.	0.200	0.	0.220	2.	0.220	2.	0.220
15000 (20000	0.	0.220	0.	0.200	0.	0.220	0.	0.220	0.	0.220
20000 (30000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
30000 (50000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
50000 (100000	0.	0.220	0.	0.220	0.	0.220	0.	0.220	2.	0.220
100000 (200000	0.	0.220	0.	0.220	0.	0.220	0.	0.220	2.	0.220
200000 (*****	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
NON-TOTAL	0.	0.220	0.	0.220	0.	0.220	2.	0.220	0.	0.220
***** (5000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
5000 (10000	0.	0.220	0.	0.220	2.	0.220	2.	0.220	2.	0.220
10000 (15000	0.	0.220	0.	0.220	2.	0.220	5520.	.275	2.	0.220
15000 (20000	0.	0.220	0.	0.220	0.	0.220	113.	.221	0.	0.220
20000 (30000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
30000 (50000	0.	0.220	0.	0.220	0.	0.220	0.	0.220	0.	0.220
50000 (100000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
100000 (200000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
200000 (*****	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
ALL RETURNS	0.	0.220	0.	0.220	0.	0.220	5599.	.275	0.	0.220



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.6	45.6	0.0
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.4	167.4	0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	230.1	230.0	-0.1
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	301.6	301.6	0.0
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	645.1	645.1	0.0
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	0.0	1363.8	1363.3	-0.5
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	685.6	685.4	-0.2
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	0.0	203.7	203.7	0.0
200000 (*****	115	.7	.6	.6	142.2	142.2	0.0	70.6	70.6	0.0
TOTALS	1699	314.2	264.2	264.2	6088.5	6088.5	0.0	3713.6	3712.6	-1.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	26.3	26.3	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	4.4	30.9	30.9	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.3	185.5	185.6	99.9	99.9	2.1	2.1	0.0	0.0
15000 (20000	22.6	22.6	174.7	174.8	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	40.2	40.2	343.2	343.2	139.5	139.5	.4	.4	0.0	0.0
30000 (50000	60.6	60.6	554.6	555.2	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	20.8	20.8	350.3	350.5	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3.1	3.1	110.2	110.3	11.0	11.0	.2	.2	0.0	0.0
200000 (*****	.6	.6	70.1	70.1	2.2	2.2	.0	.0	0.0	0.0
TOTALS	179.0	179.0	1895.9	1897.0	713.3	713.3	5.7	5.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	0.0	0.0	0.0	0.0	1.5	1.5	0.0
5000 (10000	4.9	4.9	0.0	-1.1	-1.1	0.0	4.7	4.7	0.0
10000 (15000	7.4	7.4	-0.0	-1.5	-1.5	-0.0	5.9	5.9	-0.0
15000 (20000	11.9	11.9	-0.0	-3.3	-3.3	0.0	11.6	11.6	-0.0
20000 (30000	30.6	30.6	-0.0	0.0	0.0	0.0	30.6	30.6	-0.0
30000 (50000	74.2	74.2	-0.0	0.0	0.0	0.0	74.2	74.2	-0.0
50000 (100000	41.7	41.7	-0.0	-0.0	-0.0	0.0	41.7	41.7	-0.0
100000 (200000	15.9	15.9	-0.0	0.0	0.0	0.0	15.9	15.9	-0.0
200000 (*****	6.4	6.4	-0.0	0.0	0.0	0.0	6.4	6.4	-0.0
TOTALS	194.4	194.3	-0.1	-2.0	-2.0	-0.0	192.4	192.4	-0.0



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Income Classification: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #13

FEDERAL POLITICAL CONTRIBUTION CREDIT

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NON-TAXABLE		PRESENTLY NON-TAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF REDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF REDUCTION	
	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	INCREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)
***** (5000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
5000 (10000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
10000 (15000	2.	2.222	2.	2.222	2828.	- .224	2.	2.222	2.	2.222
15000 (20000	2.	2.222	2.	2.222	4351.	- .225	2.	2.222	2.	2.222
20000 (30000	2.	2.222	2.	2.222	237.	- .222	2.	2.222	2.	2.222
30000 (50000	2.	2.222	2.	2.222	3222.	- .242	2.	2.222	2.	2.222
50000 (100000	2.	2.222	2.	2.222	2851.	- .218	2.	2.222	2.	2.222
100000 (200000	2.	2.222	2.	2.222	475.	- .224	2.	2.222	2.	2.222
200000 *****	2.	2.222	2.	2.222	142.	- .222	2.	2.222	2.	2.222
UNREVIEWED. Total	2.	2.222	2.	2.222	21113.	- .276	2.	2.222	2.	2.222
***** (5000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
5000 (10000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
10000 (15000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
15000 (20000	2.	2.222	2.	2.222	1.	- .222	2.	2.222	1.	- .222
20000 (30000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
30000 (50000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
50000 (100000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
100000 (200000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
200000 *****	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
UNREVIEWED. Total	2.	2.222	2.	2.222	1.	- .222	2.	2.222	1.	- .222
***** (5000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
5000 (10000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
10000 (15000	2.	2.222	2.	2.222	2828.	- .224	2.	2.222	2.	2.222
15000 (20000	2.	2.222	2.	2.222	4352.	- .225	2.	2.222	1.	- .222
20000 (30000	2.	2.222	2.	2.222	237.	- .222	2.	2.222	2.	2.222
30000 (50000	2.	2.222	2.	2.222	3222.	- .242	2.	2.222	2.	2.222
50000 (100000	2.	2.222	2.	2.222	2851.	- .218	2.	2.222	2.	2.222
100000 (200000	2.	2.222	2.	2.222	475.	- .224	2.	2.222	2.	2.222
200000 *****	2.	2.222	2.	2.222	142.	- .222	2.	2.222	2.	2.222
ALL RETURNS. Total	2.	2.222	2.	2.222	21114.	- .276	2.	2.222	1.	- .222

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 13
Plan Y: CONFERENCE PROVISION #14
MODIFY EXEMPTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.3	26.3	-72.2	-72.2	0.0	45.6	45.7	.1
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	157.4	157.5	.1
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	230.0	230.8	.7
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	301.5	303.5	2.0
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	.0	545.1	658.4	13.3
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	-0.0	1363.3	1393.5	30.2
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	565.4	701.9	16.6
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	0.0	203.7	204.7	1.0
200000 (*****	115	.7	.6	.6	142.2	142.2	0.0	70.6	70.8	.3
TOTALS	1699	314.2	254.2	264.2	6088.5	6088.5	.0	3712.6	3775.8	64.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	26.3	26.2	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	4.4	3.8	80.9	80.8	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.4	185.6	184.7	99.9	100.1	2.1	2.1	0.0	0.0
15000 (20000	22.6	19.3	174.8	172.9	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	40.2	39.9	343.2	329.8	139.5	139.4	.4	.4	0.0	0.0
30000 (50000	60.6	58.1	555.2	524.9	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	20.8	20.7	350.5	334.0	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3.1	3.1	110.3	109.3	11.0	11.0	.2	.2	0.0	0.0
200000 (*****	.6	.6	70.1	69.9	2.2	2.2	.0	.0	0.0	0.0
TOTALS	179.0	172.2	1897.0	1832.5	713.3	713.4	5.7	5.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	.0	0.0	0.0	0.0	1.5	1.5	.0
5000 (10000	4.9	4.9	.0	-1.1	-1.1	0.0	4.7	4.7	.0
10000 (15000	7.4	7.4	.0	-1.5	-1.5	-0.0	5.8	5.9	.0
15000 (20000	11.9	12.0	.1	-1.3	-1.3	0.0	11.6	11.7	.1
20000 (30000	30.6	31.4	.9	0.0	0.0	0.0	30.6	31.4	.9
30000 (50000	74.2	76.5	2.4	0.0	0.0	0.0	74.2	76.5	2.4
50000 (100000	41.7	43.1	1.4	-0.0	-0.0	.0	41.7	43.1	1.4
100000 (200000	15.9	16.0	.1	0.0	0.0	0.0	15.9	16.0	.1
200000 (*****	6.4	6.4	.0	0.0	0.0	0.0	6.4	6.4	.0
TOTALS	194.3	199.3	4.9	-2.0	-2.0	-0.0	192.4	197.3	4.9



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 13

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #14

MODIFY EXEMPTION

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NON-TAXABLE		PRESENTLY NON-TAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH UNPAID TAXES TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)
***** 1 5000	2.	0.000	0.	0.000	130.	-0.001	1035.	0.007	0.	0.000
5000 12000	19.	-0.000	0.	0.000	26.	-0.000	1203.	0.003	355.	0.001
12000 15000	0.	0.000	0.	0.000	3033.	-0.039	3732.	0.057	0.	0.000
15000 20000	0.	0.000	0.	0.000	3008.	-0.049	13530.	0.050	3438.	0.021
20000 30000	0.	0.000	0.	0.000	1561.	-0.017	35032.	0.030	313.	0.011
30000 50000	0.	0.000	0.	0.000	3217.	-0.034	55952.	0.406	3475.	0.034
50000 100000	0.	0.000	0.	0.000	344.	-0.005	13938.	0.412	53.	0.023
100000 200000	0.	0.000	0.	0.000	692.	-0.005	1243.	0.131	0.	0.000
200000 (*****	0.	0.000	0.	0.000	40.	-0.002	247.	0.029	0.	0.000
ITEMIZE. Total:	19.	-0.000	0.	0.000	22355.	-0.172	135999.	5.073	7145.	0.072
***** 1 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 12000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
12000 15000	0.	0.000	0.	0.000	20.	-0.000	0.	0.000	12.	-0.000
15000 20000	0.	0.000	0.	0.000	55.	-0.001	0.	0.000	56.	-0.001
20000 30000	0.	0.000	0.	0.000	322.	-0.001	0.	0.000	325.	-0.001
30000 50000	0.	0.000	0.	0.000	0.	-0.000	0.	0.000	0.	-0.000
50000 100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total:	0.	0.000	0.	0.000	398.	-0.002	0.	0.000	398.	-0.002
***** 1 5000	0.	0.000	0.	0.000	130.	-0.001	1035.	0.007	0.	0.000
5000 12000	19.	-0.000	0.	0.000	26.	-0.000	1203.	0.003	355.	0.001
12000 15000	0.	0.000	0.	0.000	3057.	-0.033	3732.	0.057	0.	-0.000
15000 20000	0.	0.000	0.	0.000	3064.	-0.050	13530.	0.053	3461.	0.021
20000 30000	0.	0.000	0.	0.000	1383.	-0.019	35032.	0.030	313.	0.010
30000 50000	0.	0.000	0.	0.000	3217.	-0.034	55952.	0.406	3475.	0.034
50000 100000	0.	0.000	0.	0.000	344.	-0.005	13938.	0.412	53.	0.023
100000 200000	0.	0.000	0.	0.000	692.	-0.005	1243.	0.131	0.	0.000
200000 (*****	0.	0.000	0.	0.000	40.	-0.002	247.	0.029	0.	0.000
ALL RETURNS. Total:	19.	-0.000	0.	0.000	22734.	-0.173	135999.	5.073	7543.	0.070



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

Data for: FEDERAL FILERS ONLY

INCREASED STANDARD DEDUCTION

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.7	45.7	.1
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.5	167.5	.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	230.8	231.5	.7
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	303.5	304.9	1.4
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	658.4	650.5	2.1
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	0.0	1393.5	1397.8	4.3
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	701.9	702.3	.4
100000 (200000	129	3.1	3.0	3.0	324.7	324.7	0.0	204.7	204.7	.0
200000 (*****	115	.7	.6	.5	142.2	142.2	0.0	70.8	70.8	-0.0
TOTALS	1639	314.2	264.2	264.2	6088.5	6088.5	0.0	3776.3	3785.8	9.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.3	26.2	26.1	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.8	80.8	38.2	38.2	.2	.2	0.0	0.0
10000 (15000	23.4	23.3	184.7	184.0	100.1	100.1	2.1	2.1	0.0	0.0
15000 (20000	19.3	18.7	172.8	171.4	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	39.9	39.5	329.8	327.6	139.4	139.6	.4	.4	0.0	0.0
30000 (50000	58.1	57.3	524.9	520.6	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	20.7	20.7	334.0	333.6	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3.1	3.1	109.3	109.3	11.0	11.0	.2	.2	0.0	0.0
200000 (*****	.6	.6	69.9	69.9	2.2	2.2	.0	.0	0.0	0.0
TOTALS	172.2	170.3	1832.5	1823.3	713.4	713.5	5.7	5.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.5	.0	0.0	0.0	0.0	1.5	1.5	.0
5000 (10000	4.9	4.9	.0	-.1	-.1	0.0	4.7	4.7	.0
10000 (15000	7.4	7.4	.0	-1.5	-1.5	.0	5.9	5.9	.0
15000 (20000	12.0	12.1	.1	-.3	-.3	0.0	11.7	11.8	.1
20000 (30000	31.4	31.6	.2	0.0	0.0	0.0	31.4	31.6	.2
30000 (50000	76.5	76.9	.4	0.0	0.0	0.0	76.5	76.9	.4
50000 (100000	43.1	43.1	.0	-.0	-.0	0.0	43.1	43.1	.0
100000 (200000	16.0	16.0	.0	0.0	0.0	0.0	16.0	16.0	.0
200000 (*****	6.4	6.4	0.0	0.0	0.0	0.0	6.4	6.4	0.0
TOTALS	199.3	199.9	.7	-2.0	-2.0	.0	197.3	197.9	.7



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 14

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #15
INCREASED STANDARD DEDUCTION

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NON-TAXABLE		PRESENTLY NON-TAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE \$ MIL
***** (5000	0.	0.220	0.	0.200	0.	0.200	1124.	.222	2.	0.222
5000 (10000	0.	0.220	0.	0.200	0.	0.200	25.	.220	0.	0.220
10000 (15000	0.	0.220	0.	0.200	0.	0.200	10122.	.235	12.	.222
15000 (20000	0.	0.200	0.	0.200	0.	0.200	12339.	.252	524.	.221
20000 (30000	2.	0.220	0.	0.200	465.	-.203	15761.	.155	473.	.201
30000 (50000	0.	0.230	2.	0.220	0.	0.200	16566.	.358	315.	.212
50000 (100000	2.	0.220	0.	0.230	0.	0.200	1321.	.230	0.	0.220
100000 (200000	2.	0.200	0.	0.220	0.	0.200	34.	.221	2.	0.220
200000 (*****	0.	0.200	0.	0.220	0.	0.200	2.	0.200	2.	0.220
ITEMIZE. Total	2.	0.220	0.	0.200	465.	-.203	57231.	.662	1314.	.215
***** (5000	2.	0.220	0.	0.200	0.	0.200	0.	0.200	0.	0.220
5000 (10000	0.	0.220	0.	0.200	0.	0.200	0.	0.220	0.	0.220
10000 (15000	0.	0.200	0.	0.220	0.	0.200	0.	0.220	0.	0.220
15000 (20000	0.	0.220	0.	0.220	0.	0.220	2.	0.220	2.	0.220
20000 (30000	0.	0.220	0.	0.200	0.	0.200	0.	0.220	0.	0.220
30000 (50000	0.	0.220	0.	0.200	0.	0.200	0.	0.200	0.	0.220
50000 (100000	2.	0.200	0.	0.220	0.	0.220	2.	0.220	2.	0.220
100000 (200000	0.	0.220	0.	0.200	2.	0.200	0.	0.220	0.	0.220
200000 (*****	2.	0.220	0.	0.220	0.	0.220	0.	0.220	0.	0.220
NON-ITEMIZE. Total	2.	0.220	0.	0.200	2.	0.200	0.	0.220	2.	0.220
***** (5000	0.	0.220	0.	0.200	0.	0.220	1124.	.222	2.	0.222
5000 (10000	2.	0.200	0.	0.220	0.	0.200	25.	.202	2.	0.200
10000 (15000	0.	0.220	0.	0.220	0.	0.220	12122.	.235	12.	.222
15000 (20000	0.	0.220	0.	0.220	0.	0.220	12339.	.230	524.	.221
20000 (30000	0.	0.200	0.	0.220	465.	-.203	15761.	.155	473.	.201
30000 (50000	0.	0.200	0.	0.220	0.	0.200	16566.	.358	315.	.212
50000 (100000	2.	0.200	0.	0.200	0.	0.200	1321.	.230	0.	0.220
100000 (200000	2.	0.200	0.	0.220	0.	0.220	34.	.221	2.	0.220
200000 (*****	0.	0.200	0.	0.200	0.	0.200	2.	0.220	2.	0.220
ALL RETURNS. Total	2.	0.200	0.	0.200	465.	-.203	57231.	.662	1314.	.215



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 15
Plan Y: CONFERENCE PROVISION #16
RATE CHANGES AND SURTAX

Income Classifier: EXPANDED INCOME
Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-72.2	0.0	45.7	45.3	.4
5000 (10000	228	51.9	44.5	44.5	336.6	336.6	0.0	167.5	167.5	-0.0
10000 (15000	158	46.8	34.1	34.1	502.2	502.2	0.0	231.5	230.2	-1.3
15000 (20000	118	31.5	29.0	29.0	542.3	542.3	0.0	304.9	303.5	-1.4
20000 (30000	200	50.0	45.6	45.6	1115.9	1115.9	0.0	660.5	659.2	-1.3
30000 (50000	245	62.0	60.6	60.6	2103.1	2103.1	0.0	1397.8	1415.2	17.4
50000 (100000	181	22.1	20.5	20.5	1093.6	1093.6	0.0	702.3	726.4	24.1
100000 (200000	129	3.1	3.0	3.0	324.7	324.5	-.1	204.7	216.6	11.9
200000 (*****	115	.7	.6	.6	142.2	142.2	0.0	70.3	78.4	7.9
TOTALS	1699	314.2	264.2	264.2	6088.5	6088.4	-.1	3785.8	3843.3	57.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.3	3.7	26.1	25.6	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.8	80.9	88.2	88.2	.2	.2	0.0	0.0
10000 (15000	23.3	23.4	184.0	185.4	100.1	99.9	2.1	2.1	0.0	0.0
15000 (20000	18.7	18.6	171.4	172.8	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	39.5	39.5	327.6	329.0	139.6	139.5	.4	.4	0.0	0.0
30000 (50000	57.3	57.3	520.6	503.2	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	20.7	20.5	333.6	309.5	72.2	72.2	.7	.7	0.0	0.0
100000 (200000	3.1	3.1	109.3	97.3	11.0	11.0	.2	.2	0.0	0.0
200000 (*****	.6	.6	69.9	62.3	2.2	2.2	.0	.0	0.0	0.0
TOTALS	170.3	170.4	1823.3	1765.9	713.5	713.3	5.7	5.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.5	1.6	.1	0.0	0.0	0.0	1.5	1.6	.1
5000 (10000	4.9	4.9	-0.0	-1.1	-1.1	0.0	4.7	4.7	-0.0
10000 (15000	7.4	7.4	-0.0	-1.5	-1.5	-0.0	5.9	5.8	-.1
15000 (20000	12.1	12.0	-.1	-.3	-.3	0.0	11.8	11.7	-.1
20000 (30000	31.6	31.6	-0.0	0.0	0.0	0.0	31.6	31.6	-0.0
30000 (50000	76.9	78.4	1.5	0.0	0.0	0.0	76.9	78.4	1.5
50000 (100000	43.1	45.2	2.1	-0.0	-0.0	.0	43.1	45.2	2.1
100000 (200000	16.0	17.2	1.2	0.0	0.0	0.0	16.0	17.2	1.2
200000 (*****	6.4	7.2	.8	0.0	0.0	0.0	6.4	7.2	.8
TOTALS	199.9	205.6	5.7	-2.0	-2.0	-0.0	197.9	203.6	5.7



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 15

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Data for: ALL RETURNS

1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHOSE CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)		NUMBER OF RETURNS (UNITS)		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	AMOUNT OF TAX DECREASE (\$ MIL.)	AMOUNT OF TAX INCREASE (\$ MIL.)	AMOUNT OF TAX DECREASE (\$ MIL.)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL.)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL.)
***** (5000	0.	0.000	0.	0.000	1123.	- .202	42.	.251	0.	0.000
5000 (10000	0.	0.000	0.	0.000	533.	- .221	0.	0.000	2.	0.000
10000 (15000	0.	0.000	0.	0.000	12413.	- .256	104.	.220	2.	0.000
15000 (20000	0.	0.000	0.	0.000	12508.	- .262	2754.	.225	35.	.000
20000 (30000	0.	0.000	0.	0.000	23813.	- .228	11554.	.223	0.	0.000
30000 (50000	0.	0.000	0.	0.000	17190.	- .291	38664.	1.634	351.	.000
50000 (100000	0.	0.000	0.	0.000	1.	- .000	19600.	2.110	155.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2104.	1.247	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	286.	.323	2.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	67562.	- .460	75146.	6.121	551.	.000
***** (5000	0.	0.000	0.	0.000	337.	- .200	0.	0.000	337.	- .200
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
10000 (15000	0.	0.000	0.	0.000	30.	- .000	0.	0.000	20.	- .000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
20000 (30000	0.	0.000	0.	0.000	2.	0.000	0.	0.000	2.	0.000
30000 (50000	0.	0.000	0.	0.000	553.	- .201	0.	0.000	553.	- .201
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	2.	0.000	2.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	926.	- .201	0.	0.000	358.	- .201
***** (5000	0.	0.000	0.	0.000	1460.	- .203	42.	.251	317.	- .203
5000 (10000	0.	0.000	0.	0.000	533.	- .221	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	12413.	- .257	104.	.220	20.	- .257
15000 (20000	0.	0.000	0.	0.000	12508.	- .262	2754.	.225	35.	.000
20000 (30000	0.	0.000	0.	0.000	23813.	- .228	11554.	.223	0.	0.000
30000 (50000	0.	0.000	0.	0.000	17750.	- .292	38664.	1.634	1150.	.000
50000 (100000	0.	0.000	0.	0.000	1.	- .000	19600.	2.110	155.	.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2104.	1.247	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	286.	.323	2.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	68608.	- .461	75146.	6.121	1777.	.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 16

Plan Y: CONFERENCE PROVISION #17

REPEAL CAPITAL GAINS EXCLUSION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-72.2	-71.4	.8	46.3	46.7	.4
5000 (10000	228	51.9	44.5	44.5	336.6	336.8	.2	167.5	167.6	.1
10000 (15000	158	46.8	34.1	34.1	502.2	505.2	2.9	230.2	232.1	1.9
15000 (20000	118	31.5	29.0	29.0	542.3	544.2	1.9	303.5	304.6	1.1
20000 (30000	200	50.0	45.6	45.8	1115.9	1129.1	13.2	659.2	663.7	4.5
30000 (50000	245	62.0	60.6	60.6	2103.1	2131.4	28.3	1415.2	1440.5	25.3
50000 (100000	181	22.1	20.5	20.5	1093.6	1112.4	18.7	725.4	739.9	13.5
100000 (200000	129	3.1	3.0	3.0	324.5	355.0	30.4	216.6	249.6	33.0
200000 (*****	115	.7	.6	.6	142.2	189.8	47.6	78.4	124.5	46.0
TOTALS	1699	314.2	264.2	264.5	6088.4	6232.4	144.0	3843.3	3975.2	131.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.7	3.7	25.6	25.2	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.9	80.9	88.2	88.3	.2	.2	0.0	0.0
10000 (15000	23.4	23.4	185.4	185.8	99.9	99.9	2.1	2.1	0.0	0.0
15000 (20000	18.6	18.6	172.8	173.5	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	39.5	39.9	329.0	330.0	139.5	141.0	.4	.5	0.0	0.0
30000 (50000	57.3	57.3	503.2	506.2	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	20.5	21.8	309.5	311.3	72.2	72.5	.7	.7	0.0	0.0
100000 (200000	3.1	3.0	97.3	97.0	11.0	11.1	.2	.2	0.0	0.0
200000 (*****	.6	.6	62.3	63.3	2.2	2.5	.0	.0	0.0	0.0
TOTALS	170.4	172.1	1765.9	1773.2	713.3	715.6	5.7	5.8	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX NET OF OUTLAYS		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.6	1.6	.0	0.0	0.0	0.0	1.6	1.6	.0
5000 (10000	4.9	4.9	.0	-1.1	-1.1	0.0	4.7	4.7	.0
10000 (15000	7.4	7.4	.0	-1.5	-1.5	.0	5.9	5.9	.0
15000 (20000	12.0	12.1	.0	-1.3	-1.3	0.0	11.7	11.8	.0
20000 (30000	31.6	32.0	.4	0.0	-0.0	-0.0	31.6	32.0	.4
30000 (50000	78.4	80.1	1.7	0.0	0.0	0.0	78.4	80.1	1.7
50000 (100000	45.2	46.3	1.1	-0.0	-0.0	0.0	45.2	46.3	1.1
100000 (200000	17.2	20.4	3.1	0.0	0.0	0.0	17.2	20.4	3.1
200000 (*****	7.2	12.0	4.8	0.0	0.0	0.0	7.2	12.0	4.8
TOTALS	205.6	216.9	11.3	-2.0	-2.0	.0	203.6	214.9	11.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 16

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSION

Data for: ALL RETURNS
1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	354.	.047	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4384.	.055	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2792.	.044	0.	0.000
20000 (30000	0.	0.000	183.	.003	3034.	-.051	5465.	.034	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1669.	-.003	8860.	1.531	0.	0.000
50000 (100000	0.	0.000	0.	.001	498.	-.028	3825.	1.127	46.	.055
100000 (200000	0.	0.000	4.	.012	46.	-.003	2034.	3.150	31.	0.000
200000 (*****	0.	0.000	80.	.003	5.	-.000	544.	4.795	1.	.001
ITEMIZE. Total	0.	0.000	268.	.098	5253.	-.065	28169.	11.142	79.	.056
***** (5000	0.	0.000	0.	0.000	0.	0.000	353.	.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1547.	.003	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1105.	.013	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	66.	.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1987.	.053	473.	.057
30000 (50000	0.	0.000	0.	0.000	73.	-.000	713.	.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	1355.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	1.	.000	0.	0.000	1.	.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	1.	.000	73.	-.000	5790.	.000	1761.	.057
***** (5000	0.	0.000	0.	0.000	0.	0.000	707.	.047	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1547.	.003	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5429.	.068	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2858.	.045	0.	0.000
20000 (30000	0.	0.000	183.	.003	3034.	-.051	7472.	.446	473.	.057
30000 (50000	0.	0.000	0.	0.000	1742.	-.004	3572.	1.701	0.	0.000
50000 (100000	0.	0.000	0.	.001	498.	-.028	3825.	1.127	1337.	.055
100000 (200000	0.	0.000	4.	.012	46.	-.003	2034.	3.150	31.	0.000
200000 (*****	0.	0.000	81.	.003	5.	-.000	546.	4.795	1.	.001
ALL RETURNS. Total	0.	0.000	269.	.098	5326.	-.066	33979.	11.382	1841.	.113



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

Data for: FEDERAL FILERS ONLY

REVISED MINIMUM TAX

1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-71.4	-71.4	0.0	46.7	42.9	-3.8
5000 (10000	228	51.9	44.5	44.5	336.8	336.8	0.0	167.6	167.6	0.0
10000 (15000	158	46.8	34.1	34.1	505.2	505.2	0.0	232.1	232.1	0.0
15000 (20000	118	31.5	29.0	29.0	544.2	544.2	0.0	304.6	304.6	0.0
20000 (30000	200	50.0	45.8	45.8	1129.1	1129.1	0.0	669.7	669.7	0.0
30000 (50000	245	62.0	60.6	60.6	2131.4	2131.4	0.0	1440.5	1438.1	-2.3
50000 (100000	181	22.1	20.5	20.5	1112.4	1112.4	0.0	739.9	738.9	-1.0
100000 (200000	129	3.1	3.0	3.0	355.0	355.0	0.0	249.6	248.6	-1.0
200000 (*****	115	.7	.6	.6	189.8	189.8	0.0	124.5	121.8	-2.7
TOTALS	1699	314.2	264.5	264.5	6232.4	6232.4	0.0	3975.2	3964.4	-10.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.7	3.7	25.2	29.0	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	3.3	3.8	80.9	80.9	88.3	88.3	.2	.2	0.0	0.0
10000 (15000	23.4	23.4	185.8	185.8	99.9	99.9	2.1	2.1	0.0	0.0
15000 (20000	18.6	18.6	173.5	173.5	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	39.9	39.9	330.0	330.0	141.0	141.0	.5	.5	0.0	0.0
30000 (50000	57.3	57.3	506.2	508.5	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	21.8	21.8	311.3	312.3	72.5	72.5	.7	.7	0.0	0.0
100000 (200000	3.0	3.0	97.0	98.0	11.1	11.1	.2	.2	0.0	0.0
200000 (*****	.6	.6	63.3	66.0	2.5	2.5	.0	.0	0.0	0.0
TOTALS	172.1	172.1	1773.2	1784.0	715.6	715.6	5.9	5.9	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.6	1.2	-.4	0.0	0.0	0.0	1.6	1.2	-.4
5000 (10000	4.9	4.9	0.0	-.1	-.1	0.0	4.7	4.7	0.0
10000 (15000	7.4	7.4	0.0	-1.5	-1.5	0.0	5.9	5.9	0.0
15000 (20000	12.1	12.1	0.0	-.3	-.3	0.0	11.8	11.8	0.0
20000 (30000	32.0	32.0	0.0	-.0	-.0	0.0	32.0	32.0	0.0
30000 (50000	80.1	79.9	-.3	0.0	0.0	0.0	80.1	79.9	-.3
50000 (100000	46.3	46.2	-.1	-.0	-.0	0.0	46.3	46.2	-.1
100000 (200000	20.4	20.3	-.1	0.0	0.0	0.0	20.4	20.3	-.1
200000 (*****	12.0	11.7	-.3	0.0	0.0	0.0	12.0	11.7	-.3
TOTALS	216.9	215.7	-1.2	-2.0	-2.0	0.0	214.9	213.7	-1.2



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1988 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS AFFECTED CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)		NUMBER OF RETURNS (UNITS)		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS (UNITS)	
	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	-0.002	0.	0.000	51.	-0.400	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	272.	-0.256	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1364.	-0.100	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	819.	-0.108	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	279.	-0.293	0.	0.000	0.	0.000
ITEMIZE. Total	0.	-0.002	0.	0.000	2796.	-0.157	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	-0.000	0.	0.000	0.	-0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	1.	-0.001	0.	0.000	1.	-0.001	0.	0.000	1.	-0.001
NON-ITEMIZE. Total	1.	-0.001	0.	0.000	1.	-0.001	0.	0.000	1.	-0.001
***** (5000	0.	-0.002	0.	0.000	62.	-0.400	0.	0.000	0.	-0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	272.	-0.256	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1364.	-0.100	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	819.	-0.108	0.	0.000	0.	0.000
200000 (*****	1.	-0.001	0.	0.000	280.	-0.294	0.	0.000	1.	-0.001
ALL RETURNS. Total	1.	-0.003	0.	0.000	2797.	-0.157	0.	0.000	1.	-0.001



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 18

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLE

Data for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	26.3	26.3	-71.4	-71.4	0.0	42.9	42.9	-1.1
5000 (10000	228	51.9	44.5	44.5	336.8	336.8	0.0	167.5	167.5	0.0
10000 (15000	158	46.8	34.1	34.1	505.2	505.2	0.0	232.1	232.7	.6
15000 (20000	118	31.5	29.0	29.0	544.2	544.2	0.0	304.6	305.4	.8
20000 (30000	200	50.0	45.8	45.8	1129.1	1129.1	0.0	569.7	570.7	1.0
30000 (50000	245	62.0	60.6	60.6	2131.4	2131.4	0.0	1433.1	1441.4	8.2
50000 (100000	181	22.1	20.5	20.5	1112.4	1112.4	0.0	738.9	739.9	1.0
100000 (200000	129	3.1	3.0	3.0	355.0	355.0	0.0	248.6	249.6	1.0
200000 (*****	115	.7	.6	.6	189.8	189.8	0.0	121.8	123.7	2.0
TOTALS	1699	314.2	264.5	264.5	6232.4	6232.4	0.0	3964.4	3973.4	9.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	3.7	3.7	29.0	29.1	34.6	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.9	80.9	88.3	88.3	.2	.2	0.0	0.0
10000 (15000	23.4	23.4	185.8	185.2	99.9	99.9	2.1	2.1	0.0	0.0
15000 (20000	18.6	18.6	173.5	172.7	73.4	73.4	1.3	1.3	0.0	0.0
20000 (30000	39.9	39.9	330.0	329.1	141.0	141.0	.5	.5	0.0	0.0
30000 (50000	57.3	57.3	508.5	505.3	192.2	192.2	.7	.7	0.0	0.0
50000 (100000	21.8	21.8	312.3	311.4	72.5	72.5	.7	.7	0.0	0.0
100000 (200000	3.0	3.0	98.0	97.3	11.1	11.1	.2	.2	0.0	0.0
200000 (*****	.6	.6	66.0	64.0	2.5	2.5	.0	.0	0.0	0.0
TOTALS	172.1	172.1	1784.0	1775.0	715.6	715.6	5.8	5.8	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	1.2	1.2	-0.0	0.0	0.0	0.0	1.2	1.2	-0.0
5000 (10000	4.9	4.9	0.0	-1.1	-1.1	0.0	4.7	4.7	0.0
10000 (15000	7.4	7.4	.0	-1.5	-1.5	.0	5.9	5.9	.0
15000 (20000	12.1	12.1	.0	-1.3	-1.3	0.0	11.8	11.8	.0
20000 (30000	32.0	32.0	.1	-0.0	-0.0	.0	32.0	32.0	.1
30000 (50000	79.9	80.1	.3	0.0	0.0	0.0	79.9	80.1	.3
50000 (100000	46.2	46.3	.1	-0.0	-0.0	.0	46.2	46.3	.1
100000 (200000	20.3	20.3	.1	0.0	0.0	0.0	20.3	20.3	.1
200000 (*****	11.7	11.9	.2	0.0	0.0	0.0	11.7	11.9	.2
TOTALS	215.7	216.4	.7	-2.0	-2.0	.0	213.7	214.4	.7

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 18

Plan Y: CONFERENCE RUN #19

BEHAVIORAL ADJUSTMENT TO CHARITABLE

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS	
	DECREASE (UNITS)	AMOUNT (\$ MIL)	INCREASE (UNITS)	AMOUNT (\$ MIL)	DECREASE (UNITS)	AMOUNT (\$ MIL)	INCREASE (UNITS)	AMOUNT (\$ MIL)	CHANGES (UNITS)	AMOUNT (\$ MIL)
***** (5000	0.	0.000	0.	0.000	41.	- .009	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	13908.	.023	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	13652.	.041	0.	0.000
20000 (30000	0.	0.000	0.	0.000	459.	- .009	25797.	.254	0.	0.000
30000 (50000	0.	0.000	0.	0.000	384.	- .001	43793.	.252	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18110.	.289	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2884.	.267	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	509.	.215	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	364.	- .019	119053.	.750	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	41.	- .009	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12508.	.023	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	13652.	.041	0.	0.000
20000 (30000	0.	0.000	0.	0.000	459.	- .009	25797.	.264	0.	0.000
30000 (50000	0.	0.000	0.	0.000	384.	- .001	43793.	.252	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	18110.	.289	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	2884.	.257	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	509.	.215	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	364.	- .019	119053.	.750	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1988 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1988 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	325	46.3	25.9	26.3	-112.4	-71.4	41.0	37.4	42.9	5.5
5000 (10000	228	51.9	44.5	44.5	334.0	336.9	2.8	165.5	167.6	2.1
10000 (15000	158	46.8	33.5	34.1	483.2	505.2	21.9	219.0	232.7	14.7
15000 (20000	118	31.5	28.9	29.0	509.5	544.2	34.7	294.5	305.4	20.9
20000 (30000	200	50.0	45.0	45.8	1096.3	1129.1	32.9	611.3	670.7	59.4
30000 (50000	245	62.0	60.6	60.6	2062.0	2131.4	69.4	1312.6	1441.4	128.7
50000 (100000	181	22.1	20.5	20.5	1050.8	1112.4	61.6	666.1	739.9	73.8
100000 (200000	129	3.1	3.0	3.0	312.9	355.0	42.1	200.4	249.2	48.8
200000 (*****	115	.7	.6	.6	125.8	189.8	54.1	66.9	123.7	56.8
TOTALS	1699	314.2	262.5	264.5	5872.0	6232.4	360.4	3582.6	3973.4	410.8

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	2.2	3.7	18.3	29.1	34.3	34.6	.0	.0	0.0	0.0
5000 (10000	3.8	3.8	80.3	80.9	88.2	88.3	.2	.2	0.0	0.0
10000 (15000	21.4	23.4	181.2	185.2	97.4	99.9	2.2	2.1	0.0	0.0
15000 (20000	21.4	18.6	160.4	172.7	73.3	73.4	1.3	1.3	0.0	0.0
20000 (30000	39.2	39.9	360.3	329.1	136.8	141.0	.9	.5	0.0	0.0
30000 (50000	59.3	57.3	566.7	505.3	192.2	192.2	1.5	.7	0.0	0.0
50000 (100000	20.7	21.8	327.0	311.4	72.1	72.5	1.1	.7	0.0	0.0
100000 (200000	3.0	3.0	104.3	97.3	10.8	11.1	.5	.2	0.0	0.0
200000 (*****	.6	.6	68.5	64.0	2.2	2.5	.1	.0	0.0	0.0
TOTALS	171.6	172.1	1867.0	1775.0	707.4	715.6	7.8	5.8	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	1.2	.4	0.0	0.0	0.0	.8	1.2	.4
5000 (10000	4.8	4.9	.1	-.1	-.1	0.0	4.7	4.7	.1
10000 (15000	7.0	7.4	.4	-1.6	-1.5	.1	5.4	5.9	.5
15000 (20000	11.1	12.1	1.0	-.3	-.3	0.0	10.8	11.8	1.0
20000 (30000	28.2	32.0	3.8	0.0	-.0	-.0	28.2	32.0	3.8
30000 (50000	69.8	80.1	10.4	0.0	0.0	0.0	69.8	80.1	10.4
50000 (100000	40.0	46.3	6.3	-.0	-.0	.0	39.9	46.3	6.4
100000 (200000	15.4	20.3	5.0	0.0	0.0	0.0	15.4	20.3	5.0
200000 (*****	6.0	11.9	6.0	0.0	0.0	0.0	6.0	11.9	6.0
TOTALS	183.0	216.4	33.4	-2.1	-2.0	.1	181.0	214.4	33.5



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1986 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1986 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHOSE CHANGED TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	48.	-0.000	0.	0.000	0.	0.000
5000 (10000	19.	-0.000	0.	0.000	25.	-0.000	607.	0.000	0.	0.000
10000 (15000	0.	0.000	577.	0.024	1522.	-0.000	14025.	0.000	0.	0.000
15000 (20000	0.	0.000	150.	0.009	151.	-0.001	19559.	0.007	5557.	0.023
20000 (30000	0.	0.000	559.	0.036	2044.	-0.030	35583.	0.266	264.	0.020
30000 (50000	0.	0.000	0.	0.000	0.	0.000	52410.	10.199	2455.	0.057
50000 (100000	0.	0.000	30.	0.075	0.	0.000	20705.	6.351	513.	0.054
100000 (200000	0.	0.000	7.	0.015	0.	-0.000	2959.	4.965	21.	0.000
200000 *****	0.	0.000	81.	0.341	24.	-0.006	620.	5.970	0.	0.000
ITEMIZE. Total	19.	-0.000	1403.	1.181	3825.	-0.045	152979.	31.663	6833.	0.100
***** (5000	0.	0.000	364.	0.345	423.	-0.000	3096.	0.360	1535.	0.360
5000 (10000	0.	0.000	0.	0.000	1400.	-0.000	6545.	0.004	0.	0.000
10000 (15000	0.	0.000	0.	0.000	11.	-0.000	6560.	0.000	1535.	0.000
15000 (20000	0.	0.000	0.	0.000	402.	-0.000	3582.	0.005	1073.	0.000
20000 (30000	0.	0.000	183.	0.003	442.	-0.000	5737.	0.056	562.	0.050
30000 (50000	0.	0.000	0.	0.000	98.	-0.000	1031.	0.154	463.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	62.	0.003	1299.	0.000
100000 (200000	0.	0.000	32.	0.072	0.	0.000	32.	0.072	32.	0.072
200000 *****	0.	0.000	4.	0.015	0.	0.000	4.	0.015	0.	0.015
NON-ITEMIZE. Total	0.	0.000	583.	0.436	2775.	-0.001	13349.	1.547	7096.	0.000
***** (5000	0.	0.000	364.	0.345	471.	-0.000	3096.	0.360	1535.	0.360
5000 (10000	19.	-0.000	0.	0.000	1426.	-0.000	7551.	0.003	0.	0.000
10000 (15000	0.	0.000	577.	0.024	1533.	-0.000	20965.	0.003	1535.	0.000
15000 (20000	0.	0.000	150.	0.009	553.	-0.000	22352.	0.002	4945.	0.073
20000 (30000	0.	0.000	742.	0.039	2485.	-0.030	42620.	0.823	1224.	0.066
30000 (50000	0.	0.000	0.	0.000	98.	-0.000	60241.	10.353	2517.	0.053
50000 (100000	0.	0.000	30.	0.075	0.	0.000	20763.	6.354	1501.	0.054
100000 (200000	0.	0.000	39.	0.087	0.	-0.000	2950.	4.957	62.	0.072
200000 *****	0.	0.000	85.	0.357	24.	-0.006	624.	5.967	4.	0.015
ALL RETURNS. Total	19.	-0.000	1986.	1.517	6600.	-0.046	181228.	33.530	14135.	0.353



State Tax Liability for Montana

1988 Levels of Income
1988 Tax Law

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-80.9	-80.5	.4	32.7	32.9	.1
5000 (10000	227	53.3	42.7	42.7	292.4	292.7	.4	154.5	154.7	.2
10000 (15000	155	42.9	30.6	30.6	479.6	480.4	.8	196.3	196.7	.4
15000 (20000	118	31.2	29.1	29.1	510.1	511.5	1.4	285.7	286.8	1.1
20000 (30000	198	49.7	42.4	42.4	1031.6	1032.5	.9	569.8	570.5	.7
30000 (50000	237	66.1	64.6	64.6	2142.6	2143.9	1.2	1353.9	1354.9	.9
50000 (100000	197	26.4	24.9	24.9	1293.1	1294.7	1.6	861.3	862.4	1.1
100000 (200000	129	3.2	2.9	2.9	314.7	315.1	.4	203.8	204.1	.3
200000 (*****	121	.5	.6	.6	150.0	150.1	.1	73.2	73.9	.1
TOTALS	1699	316.1	261.1	261.1	6133.3	6140.5	7.2	3731.9	3736.3	4.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	20.5	20.5	31.4	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	82.8	83.0	85.3	85.3	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	190.0	190.0	93.9	94.2	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	155.8	156.1	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	338.9	339.1	136.9	136.9	1.8	1.8	0.0	0.0
30000 (50000	63.1	63.1	593.9	594.2	218.0	218.0	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	372.2	372.7	88.0	88.0	1.4	1.3	0.0	0.0
100000 (200000	3.0	3.0	105.0	105.1	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	76.3	76.3	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.0	186.0	1935.4	1937.0	736.3	736.7	8.7	8.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.7	.0	0.0	0.0	0.0	.7	.7	.0
5000 (10000	4.2	4.2	.0	-2	-2	0.0	4.1	4.1	.0
10000 (15000	5.9	5.9	.0	-1.9	-1.8	.0	4.0	4.0	.0
15000 (20000	10.8	10.8	.1	-4	-4	0.0	10.4	10.4	.1
20000 (30000	24.1	24.1	.1	0.0	0.0	0.0	24.1	24.1	.1
30000 (50000	68.7	68.8	.1	0.0	0.0	0.0	68.7	68.8	.1
50000 (100000	52.0	52.0	.1	-0	-0	0.0	51.9	52.0	.1
100000 (200000	15.2	15.2	.0	0.0	0.0	0.0	15.2	15.2	.0
200000 (*****	6.5	6.5	.0	0.0	0.0	0.0	6.5	6.5	.0
TOTALS	187.9	188.2	.3	-2.4	-2.4	.0	185.5	185.8	.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION # 1
REPEAL DIVIDEND EXCLUSIONData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	4912.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	8530.	.048	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	6399.	.040	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	13488.	.064	0.	0.000
50000 (100000	0.	0.000	0.	0.000	31.	-.005	9743.	.071	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1967.	.027	0.	0.000
200000 (*****	0.	0.000	0.	0.000	62.	-.003	400.	.006	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	93.	-.008	45438.	.271	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	1769.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	29.	-.000	2177.	.005	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	120.	.001	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	817.	.007	0.	0.000
20000 (30000	0.	0.000	0.	0.000	45.	-.001	2112.	.014	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	803.	.006	40.	.001
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	74.	-.002	7798.	.036	40.	.001
***** (5000	0.	0.000	0.	0.000	0.	0.000	1769.	.003	0.	0.000
5000 (10000	0.	0.000	0.	0.000	29.	-.000	2177.	.005	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	5032.	.015	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	9347.	.055	0.	0.000
20000 (30000	0.	0.000	0.	0.000	45.	-.001	8511.	.055	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	14292.	.059	40.	.001
50000 (100000	0.	0.000	0.	0.000	31.	-.005	9743.	.071	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1967.	.027	0.	0.000
200000 (*****	0.	0.000	0.	0.000	62.	-.003	400.	.006	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	157.	-.010	53236.	.306	40.	.001



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMP

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-80.5	-80.5	.0	32.9	32.9	.0
5000 (10000	227	53.3	42.7	42.7	292.7	292.7	.0	154.7	154.7	.0
10000 (15000	155	42.9	30.6	30.6	480.4	480.4	-.0	196.7	195.6	-1.1
15000 (20000	118	31.2	29.1	29.1	511.5	511.5	-.0	296.8	285.7	-1.1
20000 (30000	198	49.7	42.4	42.4	1032.5	1032.5	-.0	570.5	570.5	-.0
30000 (50000	237	66.1	64.6	64.6	2143.9	2143.9	0.0	1354.9	1354.9	0.0
50000 (100000	197	26.4	24.9	24.9	1294.7	1294.7	0.0	962.4	962.4	0.0
100000 (200000	129	3.2	2.9	2.9	315.1	315.1	0.0	204.1	204.1	0.0
200000 (*****	121	.6	.6	.6	150.1	150.1	0.0	73.9	73.9	0.0
TOTALS	1699	316.1	261.1	261.1	6140.5	6140.5	-.0	3736.9	3734.7	-2.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	5.2	20.5	20.5	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	83.0	83.0	85.3	85.3	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	190.0	191.1	94.2	94.2	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	156.1	157.2	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	339.1	339.1	136.9	136.9	1.8	1.8	0.0	0.0
30000 (50000	63.1	63.1	594.2	594.2	218.0	218.0	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	372.7	372.7	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	105.1	105.1	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	76.3	76.3	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.0	186.0	1937.0	1939.3	736.7	736.7	8.7	8.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 (10000	4.2	4.2	0.0	-.2	-.2	0.0	4.1	4.1	0.0
10000 (15000	5.9	5.9	-.0	-1.8	-1.3	-.0	4.0	4.0	-.0
15000 (20000	10.8	10.8	-.0	-.4	-.4	0.0	10.4	10.4	-.0
20000 (30000	24.1	24.1	-.0	0.0	0.0	0.0	24.1	24.1	-.0
30000 (50000	68.8	68.8	0.0	0.0	0.0	0.0	68.8	68.8	0.0
50000 (100000	52.0	52.0	0.0	-.0	-.0	0.0	52.0	52.0	0.0
100000 (200000	15.2	15.2	0.0	0.0	0.0	0.0	15.2	15.2	0.0
200000 (*****	6.5	6.5	0.0	0.0	0.0	0.0	6.5	6.5	0.0
TOTALS	188.2	188.2	-.1	-2.4	-2.4	-.0	185.8	185.7	-.1

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISION #1

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL PROVISION #2
TAX ALL UNEMPLOYMENT COMPData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2058.	-0.025	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3745.	-0.046	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	135.	-0.002	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	5939.	-0.072	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	2053.	-0.025	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	3745.	-0.046	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	135.	-0.002	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	5939.	-0.072	0.	0.000	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 & 2

Plan Y: CONFERENCE PROVISION #3

REPEAL TWO-EARNER DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-80.5	-79.7	.7	32.9	32.9	0.0
5000 (10000	227	53.3	42.7	42.7	292.7	293.4	.7	154.7	154.8	.1
10000 (15000	155	42.9	30.6	30.6	480.4	481.8	1.4	195.6	196.6	1.0
15000 (20000	118	31.2	29.1	29.1	511.5	512.2	.7	285.7	286.3	.6
20000 (30000	198	49.7	42.4	43.1	1032.5	1036.4	3.8	570.5	572.7	2.1
30000 (50000	237	66.1	64.6	64.6	2143.9	2145.8	2.0	1354.9	1349.9	-5.0
50000 (100000	197	26.4	24.9	24.9	1294.7	1296.4	1.8	862.4	857.4	-5.0
100000 (200000	129	3.2	2.9	2.9	315.1	315.6	.5	204.1	203.9	-.2
200000 (*****	121	.6	.6	.6	150.1	150.2	.1	73.9	73.7	-.2
TOTALS	1699	316.1	261.1	261.8	6140.5	6152.1	11.7	3734.7	3728.3	-6.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	20.5	20.5	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	83.0	83.2	85.3	85.7	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	191.1	191.4	94.2	94.3	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	157.2	157.3	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	339.1	340.0	136.9	137.0	1.8	1.8	0.0	0.0
30000 (50000	63.1	63.3	594.2	601.2	218.0	218.0	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	372.7	379.4	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	105.1	105.8	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	76.3	76.6	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.0	186.2	1939.3	1955.2	736.7	737.4	9.7	9.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 (10000	4.2	4.2	.0	-.2	-.2	0.0	4.1	4.1	.0
10000 (15000	5.9	5.9	.0	-1.8	-1.8	0.0	4.0	4.0	.0
15000 (20000	10.8	10.8	.0	-.4	-.4	0.0	10.4	10.4	.0
20000 (30000	24.1	24.2	.1	0.0	0.0	0.0	24.1	24.2	.1
30000 (50000	68.8	68.4	-.3	0.0	0.0	0.0	68.8	68.4	-.3
50000 (100000	52.0	51.6	-.5	-.0	-.0	.0	52.0	51.6	-.4
100000 (200000	15.2	15.2	-.0	0.0	0.0	0.0	15.2	15.2	-.0
200000 (*****	6.5	6.5	-.0	0.0	0.0	0.0	6.5	6.5	-.0
TOTALS	138.2	137.5	-.7	-2.4	-2.4	.0	135.7	135.1	-.7



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 & 2

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #3
REPEAL TWO-EARNER DEDUCTION

Data for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1041.	0.012	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5635.	0.017	0.	0.000
20000 (30000	0.	0.000	704.	0.017	7025.	-0.267	7241.	0.097	0.	0.000
30000 (50000	0.	0.000	0.	0.000	30204.	-0.423	5316.	0.095	0.	0.000
50000 (100000	0.	0.000	0.	0.000	17684.	-0.519	2848.	0.074	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1099.	-0.036	342.	0.023	0.	0.000
200000 (*****	0.	0.000	0.	0.000	311.	-0.020	125.	0.008	0.	0.000
ITEMIZE. Total:	0.	0.000	704.	0.017	56325.	-1.266	22740.	0.332	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1212.	0.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	77.	-0.001	2042.	0.014	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	563.	0.005	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1777.	0.021	0.	0.000
30000 (50000	0.	0.000	0.	0.000	132.	-0.006	309.	0.002	132.	-0.006
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total:	0.	0.000	0.	0.000	269.	-0.007	5625.	0.070	132.	-0.006
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	1212.	0.002	0.	0.000
10000 (15000	0.	0.000	0.	0.000	77.	-0.001	2042.	0.014	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	5635.	0.025	0.	0.000
20000 (30000	0.	0.000	704.	0.017	7025.	-0.267	5015.	0.120	0.	0.000
30000 (50000	0.	0.000	0.	0.000	30396.	-0.429	5225.	0.121	132.	-0.006
50000 (100000	0.	0.000	0.	0.000	17684.	-0.519	2848.	0.074	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1099.	-0.036	342.	0.023	0.	0.000
200000 (*****	0.	0.000	0.	0.000	311.	-0.020	125.	0.008	0.	0.000
ALL RETURNS. Total:	0.	0.000	704.	0.017	56594.	-1.073	29549.	0.420	132.	-0.006



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 3

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #4
RESTRICT IRA DEDUCTION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-79.7	-79.7	0.0	32.9	32.9	0.0
5000 (10000	227	53.3	42.7	42.7	293.4	293.4	0.0	154.8	154.8	0.0
10000 (15000	155	42.9	30.6	30.6	481.8	481.8	0.0	196.6	196.6	0.0
15000 (20000	118	31.2	29.1	29.1	512.2	512.2	0.0	286.3	286.3	0.0
20000 (30000	198	49.7	43.1	43.1	1036.4	1036.4	.1	572.7	572.7	.0
30000 (50000	237	66.1	64.6	64.6	2145.8	2150.9	5.1	1349.9	1353.5	3.6
50000 (100000	197	26.4	24.9	24.9	1296.4	1309.1	12.7	857.4	866.1	8.7
100000 (200000	129	3.2	2.9	2.9	315.6	317.9	2.2	203.9	205.4	1.5
200000 (*****	121	.6	.6	.6	150.2	151.0	.8	73.7	74.3	.5
TOTALS	1699	316.1	261.8	261.8	6152.1	6173.0	20.9	3728.3	3742.7	14.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	20.5	20.5	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	83.2	83.2	85.7	85.7	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	191.4	191.4	94.3	94.3	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	157.3	157.3	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	340.0	340.0	137.0	137.0	1.8	1.8	0.0	0.0
30000 (50000	63.3	63.3	601.2	602.4	218.0	218.0	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	379.4	383.1	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	105.8	106.5	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	76.6	76.9	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.2	186.2	1955.2	1961.3	737.4	737.4	8.7	8.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.7	0.0	0.0	0.0	0.0	.7	.7	0.0
5000 (10000	4.2	4.2	0.0	-.2	-.2	0.0	4.1	4.1	0.0
10000 (15000	5.9	5.9	0.0	-1.8	-1.8	0.0	4.0	4.0	0.0
15000 (20000	10.8	10.8	0.0	-.4	-.4	0.0	10.4	10.4	0.0
20000 (30000	24.2	24.2	.0	0.0	0.0	0.0	24.2	24.2	.0
30000 (50000	68.4	68.7	.3	0.0	0.0	0.0	68.4	68.7	.3
50000 (100000	51.6	52.3	.7	-.0	-.0	0.0	51.6	52.2	.7
100000 (200000	15.2	15.3	.1	0.0	0.0	0.0	15.2	15.3	.1
200000 (*****	6.5	6.5	.1	0.0	0.0	0.0	6.5	6.5	.1
TOTALS	187.5	188.6	1.2	-2.4	-2.4	0.0	185.1	186.2	1.2



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 3

Plan Y: CONFERENCE PROVISION #4

RESTRICT IRA DEDUCTION

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS AFFECTED BY TYPE OF DEDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF DEDUCTION	
	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	INCREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	INCREASE (UNITS)	AMOUNT OF TAX (\$ MIL)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	74.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	4920.	.232	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	5045.	.584	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	556.	.141	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	254.	.051	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	12221.	1.168	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	74.	.001	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	4920.	.232	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	5045.	.584	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	556.	.141	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	254.	.051	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	0.	0.000	12221.	1.168	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-73.7	-77.9	1.9	32.9	32.9	.0
5000 (10000	227	53.3	42.7	42.7	293.4	294.5	1.1	154.8	155.0	.2
10000 (15000	155	42.9	30.6	30.6	481.8	482.0	.2	196.6	196.8	.1
15000 (20000	118	31.2	29.1	29.1	512.2	512.6	.4	286.3	286.5	.2
20000 (30000	198	49.7	43.1	43.1	1036.4	1037.9	1.5	572.7	574.0	1.2
30000 (50000	237	66.1	64.6	64.6	2150.9	2151.9	.9	1353.5	1354.3	.8
50000 (100000	197	26.4	24.9	24.9	1309.1	1310.5	1.4	865.1	867.1	1.0
100000 (200000	129	3.2	2.9	2.9	317.9	318.5	.6	205.4	205.7	.3
200000 (*****	121	.6	.6	.6	151.0	151.6	.6	74.3	74.6	.3
TOTALS	1699	316.1	261.8	261.8	6173.0	6181.7	8.7	3742.7	3746.9	4.2

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	20.5	21.4	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	83.2	83.3	85.7	86.0	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	191.4	191.4	94.3	94.4	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	157.3	157.5	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	340.0	340.1	137.0	137.0	1.8	1.8	0.0	0.0
30000 (50000	63.3	63.3	602.4	602.6	218.0	218.0	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	383.1	383.5	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	106.5	106.8	10.8	10.8	.5	.5	0.0	0.0
200000 (*****	.6	.6	76.9	77.1	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.2	186.2	1961.3	1963.7	737.4	737.7	5.7	5.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.7	.0	0.0	0.0	0.0	.7	.7	.0
5000 (10000	4.2	4.2	.0	-1.2	-1.2	0.0	4.1	4.1	.0
10000 (15000	5.9	5.9	.0	-1.8	-1.8	0.0	4.0	4.0	.0
15000 (20000	10.8	10.8	.0	-1.4	-1.4	0.0	10.4	10.4	.0
20000 (30000	24.2	24.3	.1	0.0	0.0	0.0	24.2	24.3	.1
30000 (50000	68.7	68.8	.0	0.0	0.0	0.0	68.7	68.8	.0
50000 (100000	52.3	52.3	.1	-1.0	-1.0	.0	52.2	52.3	.1
100000 (200000	15.3	15.4	.0	0.0	0.0	0.0	15.3	15.4	.0
200000 (*****	6.5	6.5	.0	0.0	0.0	0.0	6.5	6.5	.0
TOTALS	188.6	188.9	.3	-2.4	-2.4	.0	186.2	186.5	.3



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 4

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #5
DEPRECIATION PROVISION

Data for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	737.	.021	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1087.	.021	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1001.	.023	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	12170.	.072	0.	0.000
30000 (50000	0.	0.000	0.	0.000	72.	-.004	13165.	.042	0.	0.000
50000 (100000	0.	0.000	9.	.001	31.	-.001	9659.	.071	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1941.	.032	0.	0.000
200000 (*****	0.	0.000	2.	.000	25.	-.000	467.	.034	0.	0.000
ITEMIZE. Total	0.	0.000	11.	.001	128.	-.005	40527.	.255	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	445.	.022	0.	0.000
5000 (10000	0.	0.000	114.	.000	648.	-.005	2781.	.006	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1648.	.003	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	2190.	.005	0.	0.000
20000 (30000	0.	0.000	0.	0.000	44.	-.000	2329.	.015	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	1119.	.025	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	55.	.031	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	114.	.000	692.	-.005	10546.	.035	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	445.	.000	0.	0.000
5000 (10000	0.	0.000	114.	.000	646.	-.005	3519.	.027	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	3035.	.024	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	3191.	.028	0.	0.000
20000 (30000	0.	0.000	0.	0.000	44.	-.000	14479.	.097	0.	0.000
30000 (50000	0.	0.000	0.	0.000	72.	-.004	14293.	.047	0.	0.000
50000 (100000	0.	0.000	9.	.001	31.	-.001	3714.	.072	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	1941.	.032	0.	0.000
200000 (*****	0.	0.000	2.	.000	25.	-.000	467.	.034	0.	0.000
ALL RETURNS, Total	0.	0.000	125.	.001	920.	-.010	51074.	.291	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSES

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-77.9	-68.7	9.1	32.9	33.9	1.0
5000 (10000	227	53.3	42.7	42.7	294.5	295.4	.9	155.0	155.7	.7
10000 (15000	155	42.9	30.6	30.6	482.0	483.2	1.2	196.8	197.1	.3
15000 (20000	118	31.2	29.1	29.1	512.6	512.8	.2	296.5	296.7	.1
20000 (30000	198	49.7	43.1	43.1	1037.9	1039.0	1.0	574.0	574.9	.9
30000 (50000	237	66.1	64.6	64.6	2151.9	2151.9	0.0	1354.3	1354.3	0.0
50000 (100000	197	26.4	24.9	24.9	1310.5	1319.2	8.7	867.1	873.3	6.2
100000 (200000	129	3.2	2.9	2.9	318.5	322.4	3.9	205.7	207.5	1.8
200000 (*****	121	.6	.6	.6	151.6	158.0	6.4	74.6	78.5	3.9
TOTALS	1699	316.1	261.8	261.8	6181.7	6213.1	31.4	3746.9	3761.8	14.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	21.4	22.7	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	4.8	93.3	83.5	86.0	86.0	.2	.2	0.0	0.0
10000 (15000	23.7	23.7	191.4	192.2	94.4	94.4	2.5	2.5	0.0	0.0
15000 (20000	20.0	20.0	157.5	157.6	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	39.6	340.1	340.1	137.0	137.1	1.8	1.8	0.0	0.0
30000 (50000	63.3	63.3	602.6	602.6	218.0	218.0	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	383.5	385.9	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	106.8	108.1	10.8	10.8	.5	.4	0.0	0.0
200000 (*****	.6	.6	77.1	79.0	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.2	186.2	1953.7	1971.7	737.7	737.9	8.7	8.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.8	.1	0.0	0.0	0.0	.7	.8	.1
5000 (10000	4.2	4.3	.0	-.2	-.2	0.0	4.1	4.1	.0
10000 (15000	5.9	5.9	.0	-1.8	-1.8	0.0	4.0	4.1	.0
15000 (20000	10.8	10.8	.0	-.4	-.4	0.0	10.4	10.4	.0
20000 (30000	24.3	24.3	.1	0.0	0.0	0.0	24.3	24.3	.1
30000 (50000	68.8	68.8	0.0	0.0	0.0	0.0	68.8	68.8	0.0
50000 (100000	52.3	52.8	.5	-.0	-.0	0.0	52.3	52.8	.5
100000 (200000	15.4	15.5	.2	0.0	0.0	0.0	15.4	15.5	.2
200000 (*****	6.5	6.9	.4	0.0	0.0	0.0	6.5	6.9	.4
TOTALS	188.9	190.2	1.2	-2.4	-2.4	0.0	186.5	187.7	1.2



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 5

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #6
LIMIT PASSIVE LOSSESData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	2.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	136.	.012	2.	0.000
20000 (30000	2.	0.000	0.	0.000	2.	0.000	135.	.248	2.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1533.	.465	2.	0.000
100000 (200000	0.	0.000	2.	.020	0.	0.000	350.	.166	0.	0.000
200000 *****	0.	0.000	1.	.025	0.	0.000	283.	.355	2.	0.000
ITEMIZE. Total:	2.	0.000	3.	.045	0.	0.000	2456.	1.059	0.	0.000
***** (5000	0.	0.000	4.	.096	0.	0.000	4.	.096	4.	.096
5000 (10000	0.	0.000	0.	0.000	0.	0.000	254.	.035	2.	0.000
10000 (15000	0.	0.000	2.	.025	0.	0.000	55.	.035	2.	.025
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	38.	-.000	44.	.025	2.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
50000 (100000	0.	0.000	2.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	.004	0.	0.000	5.	.004	5.	.004
200000 *****	0.	0.000	2.	.030	0.	0.000	2.	.030	2.	.030
NEW-ITEMIZE. Total:	0.	0.000	16.	.155	68.	-.000	378.	.197	17.	.155
***** (5000	0.	0.000	4.	.096	0.	0.000	4.	.096	4.	.096
5000 (10000	0.	0.000	0.	0.000	0.	0.000	254.	.035	0.	0.000
10000 (15000	0.	0.000	2.	.025	0.	0.000	55.	.035	2.	.025
15000 (20000	0.	0.000	0.	0.000	0.	0.000	136.	.012	0.	0.000
20000 (30000	0.	0.000	0.	0.000	68.	-.000	173.	.254	0.	0.000
30000 (50000	2.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	1533.	.465	0.	0.000
100000 (200000	0.	0.000	10.	.024	0.	0.000	358.	.172	5.	.024
200000 *****	0.	0.000	3.	.255	0.	0.000	224.	.335	3.	.255
ALL RETURNS. Total:	0.	0.000	19.	.201	68.	-.000	2534.	1.246	17.	.155

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

Data for: FEDERAL FILERS ONLY

EMPLOYEE, MOVING, & MISC DEDUCTIONS

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-68.7	-67.7	1.0	33.9	33.9	.1
5000 (10000	227	53.3	42.7	42.7	295.4	298.0	2.6	155.7	157.5	1.8
10000 (15000	155	42.9	30.6	30.6	483.2	500.9	17.7	197.1	201.1	4.0
15000 (20000	118	31.2	29.1	29.1	512.8	548.7	35.8	286.7	290.5	3.9
20000 (30000	198	49.7	43.1	43.1	1039.0	1056.7	17.7	574.9	585.4	10.5
30000 (50000	237	66.1	64.6	64.6	2151.9	2179.8	27.9	1354.3	1370.2	15.9
50000 (100000	197	25.4	24.9	24.9	1319.2	1347.2	28.0	873.3	879.4	6.1
100000 (200000	129	3.2	2.9	2.9	322.4	326.0	3.7	207.5	208.1	.7
200000 (*****	121	.6	.6	.6	158.0	158.9	.9	79.5	79.7	1.2
TOTALS	1699	316.1	261.8	261.8	6213.1	6348.5	135.4	3761.8	3805.8	44.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.7	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	6.3	83.5	84.2	86.0	86.1	.2	.2	0.0	0.0
10000 (15000	23.7	24.7	192.2	204.8	94.4	95.4	2.5	2.5	0.0	0.0
15000 (20000	20.0	22.1	157.6	188.7	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	39.6	40.0	340.1	346.5	137.1	138.0	1.8	1.8	0.0	0.0
30000 (50000	63.3	63.9	602.6	613.5	218.0	218.0	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	385.9	408.2	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	108.1	111.1	10.8	10.8	.4	.4	0.0	0.0
200000 (*****	.6	.6	79.0	78.7	2.5	2.5	.1	.1	0.0	0.0
TOTALS	186.2	191.9	1971.7	2058.5	737.9	740.0	8.7	8.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.3	4.3	.1	-.2	-.2	0.0	4.1	4.2	.1
10000 (15000	5.9	6.0	.1	-1.8	-1.8	.0	4.1	4.2	.1
15000 (20000	10.8	11.0	.2	-.4	-.4	0.0	10.4	10.6	.2
20000 (30000	24.3	24.9	.6	0.0	0.0	0.0	24.3	24.9	.6
30000 (50000	68.8	69.7	1.0	0.0	0.0	0.0	68.8	69.7	1.0
50000 (100000	52.8	53.3	.5	-.0	-.0	.0	52.8	53.2	.5
100000 (200000	15.5	15.6	.1	0.0	0.0	0.0	15.5	15.6	.1
200000 (*****	5.9	7.1	.1	0.0	0.0	0.0	6.9	7.1	.1
TOTALS	190.2	192.7	2.5	-2.4	-2.4	.0	187.7	190.3	2.6



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 6

Plan Y: CONFERENCE PROVISION #7

EMPLOYEE, MOVING, & MISC DEDUCTIONS

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	44.	.021	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	6.	.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	11510.	.094	0.	0.000
15000 (20000	0.	0.000	0.	0.000	1.	-.000	12606.	.112	0.	0.000
20000 (30000	0.	0.000	0.	0.000	882.	-.007	25035.	.491	0.	0.000
30000 (50000	0.	0.000	0.	0.000	767.	-.015	45218.	.952	0.	0.000
50000 (100000	0.	0.000	0.	0.000	883.	-.090	15810.	.556	0.	0.000
100000 (200000	0.	0.000	0.	0.000	132.	-.020	1785.	.267	0.	0.000
200000 (*****	0.	0.000	0.	0.000	49.	-.006	495.	.116	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	2714.	-.139	116517.	2.422	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	69.	.001	69.	.001
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2394.	.075	1485.	.063
10000 (15000	0.	0.000	0.	0.000	0.	0.000	1582.	.055	378.	.032
15000 (20000	0.	0.000	0.	0.000	0.	0.000	1823.	.053	2070.	.044
20000 (30000	0.	0.000	0.	0.000	0.	0.000	1755.	.239	451.	.233
30000 (50000	0.	0.000	0.	0.000	193.	-.006	131.	.009	573.	-.006
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	193.	-.006	7755.	.233	5636.	.172
***** (5000	0.	0.000	0.	0.000	0.	0.000	114.	.023	69.	.001
5000 (10000	0.	0.000	0.	0.000	0.	0.000	2422.	.075	1435.	.063
10000 (15000	0.	0.000	0.	0.000	0.	0.000	12850.	.145	378.	.032
15000 (20000	0.	0.000	0.	0.000	1.	-.000	14429.	.165	2070.	.044
20000 (30000	0.	0.000	0.	0.000	882.	-.007	27321.	.531	451.	.233
30000 (50000	0.	0.000	0.	0.000	955.	-.021	45340.	.972	573.	-.006
50000 (100000	0.	0.000	0.	0.000	883.	-.090	15810.	.556	0.	0.000
100000 (200000	0.	0.000	0.	0.000	132.	-.020	1785.	.267	0.	0.000
200000 (*****	0.	0.000	0.	0.000	49.	-.006	495.	.116	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	2907.	-.145	124272.	2.725	5636.	.172



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 7

Plan Y: CONFERENCE PROVISION #8

Data for: FEDERAL FILERS ONLY

LIMIT NON-BUS INTEREST DEDUCTIONS

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.7	-67.9	-.2	33.9	33.9	.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	-.1	157.5	157.7	.2
10000 (15000	155	42.9	30.6	30.6	500.9	500.3	-.7	201.1	203.4	2.3
15000 (20000	118	31.2	29.1	29.1	548.7	547.9	-.7	290.5	295.6	5.1
20000 (30000	198	49.7	43.1	43.1	1056.7	1054.7	-2.0	585.4	604.0	18.7
30000 (50000	237	66.1	64.6	64.6	2179.8	2173.0	-6.8	1370.2	1403.7	33.5
50000 (100000	197	25.4	24.9	24.9	1347.2	1344.6	-2.6	879.4	891.1	11.7
100000 (200000	129	3.2	2.9	2.9	325.0	325.6	-.4	208.1	209.3	1.2
200000 (*****	121	.6	.6	.6	158.9	158.7	-.2	79.7	80.4	.7
TOTALS	1699	316.1	261.8	261.8	6348.5	6334.8	-13.7	3805.8	3879.2	73.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.9	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	84.2	83.6	86.1	86.4	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	204.8	201.4	95.4	95.8	2.5	2.5	0.0	0.0
15000 (20000	22.1	22.1	188.7	182.9	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	40.0	40.0	346.5	325.7	138.0	138.1	1.8	1.8	0.0	0.0
30000 (50000	63.9	63.9	613.5	572.9	218.0	218.1	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	408.2	393.9	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	111.1	109.4	10.8	10.9	.4	.4	0.0	0.0
200000 (*****	.6	.6	78.7	77.7	2.5	2.5	.1	.1	0.0	0.0
TOTALS	191.9	191.9	2058.5	1970.4	740.0	740.8	8.7	8.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.3	4.3	.0	-.2	-.2	0.0	4.2	4.2	.0
10000 (15000	6.0	6.1	.1	-1.8	-1.8	0.0	4.2	4.3	.1
15000 (20000	11.0	11.2	.2	-.4	-.4	0.0	10.6	10.8	.2
20000 (30000	24.9	25.9	1.0	0.0	0.0	0.0	24.9	25.9	1.0
30000 (50000	69.7	72.0	2.2	0.0	0.0	0.0	69.7	72.0	2.2
50000 (100000	53.3	54.2	.9	-.0	-.0	.0	53.2	54.2	.9
100000 (200000	15.6	15.7	.1	0.0	0.0	0.0	15.6	15.7	.1
200000 (*****	7.1	7.1	.1	0.0	0.0	0.0	7.1	7.1	.1
TOTALS	192.7	197.3	4.6	-2.4	-2.4	.0	190.3	194.9	4.6

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 7

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #8
LIMIT NON-BUS INTEREST DEDUCTIONSData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	0.000	4.	.021	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	737.	.007	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2907.	.055	0.	0.000
15000 (20000	0.	0.000	0.	0.000	727.	-.000	7724.	.177	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	25319.	.382	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1126.	-.014	46363.	2.247	0.	0.000
50000 (100000	0.	0.000	0.	0.000	152.	-.009	21044.	.949	0.	0.000
100000 (200000	0.	0.000	0.	0.000	36.	-.001	1520.	.115	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	472.	.071	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	2041.	-.024	107210.	4.603	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	4.	.021	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	737.	.007	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	2907.	.055	0.	0.000
15000 (20000	0.	0.000	0.	0.000	727.	-.000	7724.	.177	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	25319.	.382	0.	0.000
30000 (50000	0.	0.000	0.	0.000	1126.	-.014	46363.	2.247	0.	0.000
50000 (100000	0.	0.000	0.	0.000	152.	-.009	21044.	.949	0.	0.000
100000 (200000	0.	0.000	0.	0.000	36.	-.001	1520.	.115	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	472.	.071	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	2041.	-.024	107210.	4.603	0.	0.000



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 8

Plan Y: CONFERENCE PROVISION #9

Data for: FEDERAL FILERS ONLY

INCREASED FLOOR UNDER MEDICAL DEDUCT

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.7	157.8	.1
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	203.4	206.8	3.4
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	295.6	299.2	3.6
20000 (30000	198	49.7	43.1	43.1	1054.7	1054.7	0.0	604.0	612.7	8.6
30000 (50000	237	56.1	64.6	64.6	2173.0	2173.0	0.0	1403.7	1412.4	8.6
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	891.1	893.5	2.4
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	209.3	209.6	.2
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	80.4	80.4	.1
TOTALS	1699	316.1	261.8	261.8	6334.8	6334.8	0.0	3879.2	3906.4	27.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	83.6	83.4	86.4	86.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	201.4	196.9	95.8	96.9	2.5	2.5	0.0	0.0
15000 (20000	22.1	22.1	182.9	179.3	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	40.0	38.5	325.7	316.1	138.1	139.1	1.8	1.8	0.0	0.0
30000 (50000	63.9	63.9	572.9	564.1	218.1	218.1	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	393.9	391.5	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	109.4	109.2	10.9	10.9	.4	.4	0.0	0.0
200000 (*****	.6	.6	77.7	77.7	2.5	2.5	.1	.1	0.0	0.0
TOTALS	191.9	190.3	1970.4	1941.1	740.8	743.1	8.7	8.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.3	4.3	.0	-2	-2	0.0	4.2	4.2	.0
10000 (15000	6.1	6.2	.1	-1.8	-1.8	.0	4.3	4.4	.1
15000 (20000	11.2	11.3	.2	-4	-4	0.0	10.8	11.0	.2
20000 (30000	25.9	26.4	.5	0.0	0.0	0.0	25.9	26.4	.5
30000 (50000	72.0	72.6	.6	0.0	0.0	0.0	72.0	72.6	.6
50000 (100000	54.2	54.4	.2	-0	-0	.0	54.2	54.4	.2
100000 (200000	15.7	15.7	.0	0.0	0.0	0.0	15.7	15.7	.0
200000 (*****	7.1	7.1	.0	0.0	0.0	0.0	7.1	7.1	.0
TOTALS	197.3	198.9	1.6	-2.4	-2.3	.0	194.9	196.5	1.6



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 8

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #9

INCREASED FLOOR UNDER MEDICAL DEDUCT

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGED (\$ MIL)
***** 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 12000	0.	0.000	0.	0.000	0.	0.000	737.	.004	0.	0.000
12000 15000	0.	0.000	0.	0.000	0.	0.000	14127.	.112	0.	0.000
15000 20000	0.	0.000	0.	0.000	0.	0.000	9707.	.173	0.	0.000
20000 30000	0.	0.000	0.	0.000	0.	0.000	19717.	.517	1529.	.035
30000 50000	0.	0.000	0.	0.000	0.	0.000	17351.	.503	0.	0.000
50000 100000	0.	0.000	0.	0.000	52.	-.005	6272.	.137	-3.	.003
100000 200000	0.	0.000	0.	0.000	0.	0.000	231.	.016	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	43.	.025	0.	0.000
ITEMIZE, Total	0.	0.000	0.	0.000	52.	-.005	62166.	1.522	1577.	.035
***** 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 12000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
12000 15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE, Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** 5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 12000	0.	0.000	0.	0.000	0.	0.000	737.	.004	0.	0.000
12000 15000	0.	0.000	0.	0.000	0.	0.000	14127.	.112	0.	0.000
15000 20000	0.	0.000	0.	0.000	0.	0.000	9707.	.173	0.	0.000
20000 30000	0.	0.000	0.	0.000	0.	0.000	19717.	.517	1529.	.035
30000 50000	0.	0.000	0.	0.000	0.	0.000	17351.	.503	0.	0.000
50000 100000	0.	0.000	0.	0.000	52.	-.005	6272.	.137	-3.	.003
100000 200000	0.	0.000	0.	0.000	0.	0.000	231.	.016	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	43.	.025	0.	0.000
ALL RETURNS, Total	0.	0.000	0.	0.000	52.	-.005	62166.	1.522	1577.	.035

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 9

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #10
REPEAL SALES TAX DEDUCTION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.8	157.8	0.0
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	206.8	206.8	0.0
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	299.2	299.2	0.0
20000 (30000	198	49.7	43.1	43.1	1054.7	1054.7	0.0	612.7	612.7	0.0
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0.0	1412.4	1412.4	0.0
50000 (100000	197	25.4	24.9	24.9	1344.6	1344.6	0.0	893.5	893.5	0.0
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	209.6	209.6	0.0
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	30.4	30.4	0.0
TOTALS	1699	316.1	261.8	261.8	6334.8	6334.8	0.0	3906.4	3906.4	0.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	83.4	83.4	86.5	86.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	196.9	196.9	96.9	96.9	2.5	2.5	0.0	0.0
15000 (20000	22.1	22.1	179.3	179.3	69.7	69.7	1.4	1.4	0.0	0.0
20000 (30000	38.5	38.5	316.1	316.1	139.1	139.1	1.8	1.8	0.0	0.0
30000 (50000	63.9	63.9	564.1	564.1	218.1	218.1	.9	.9	0.0	0.0
50000 (100000	25.1	25.1	391.5	391.5	88.0	88.0	1.3	1.3	0.0	0.0
100000 (200000	3.0	3.0	109.2	109.2	10.9	10.9	.4	.4	0.0	0.0
200000 (*****	.6	.6	77.7	77.7	2.5	2.5	.1	.1	0.0	0.0
TOTALS	190.3	190.3	1941.1	1941.1	743.1	743.1	3.7	3.7	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.3	4.3	0.0	-.2	-.2	0.0	4.2	4.2	0.0
10000 (15000	6.2	6.2	0.0	-1.8	-1.8	0.0	4.4	4.4	0.0
15000 (20000	11.3	11.3	0.0	-.4	-.4	0.0	11.0	11.0	0.0
20000 (30000	26.4	26.4	0.0	0.0	0.0	0.0	26.4	26.4	0.0
30000 (50000	72.6	72.6	0.0	0.0	0.0	0.0	72.6	72.6	0.0
50000 (100000	54.4	54.4	0.0	-.0	-.0	0.0	54.4	54.4	0.0
100000 (200000	15.7	15.7	0.0	0.0	0.0	0.0	15.7	15.7	0.0
200000 (*****	7.1	7.1	0.0	0.0	0.0	0.0	7.1	7.1	0.0
TOTALS	198.9	198.9	0.0	-2.3	-2.3	0.0	196.5	196.5	0.0

Policy Economics Group Personal Income Tax Model

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 10

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #11
REPEAL ITC

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.5	157.7	-.1
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	-.0	206.8	206.8	-.0
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	299.2	298.3	-.9
20000 (30000	198	49.7	43.1	43.1	1054.7	1047.9	-6.8	612.7	605.2	-7.4
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0.0	1412.4	1408.7	-3.7
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	893.5	888.9	-4.5
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	.0	209.5	207.8	-1.8
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	80.4	79.6	-.8
TOTALS	1699	316.1	261.8	261.8	6334.8	6328.1	-6.8	3906.4	3887.0	-19.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	83.4	83.5	86.5	86.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	196.9	196.9	96.9	96.9	2.5	2.4	0.0	0.0
15000 (20000	22.1	22.1	179.3	180.3	69.7	69.7	1.4	1.3	0.0	0.0
20000 (30000	38.5	40.3	316.1	324.0	139.1	138.9	1.8	.7	0.0	0.0
30000 (50000	63.9	64.4	564.1	567.9	218.1	218.1	.9	.6	0.0	0.0
50000 (100000	25.1	25.1	391.5	396.1	88.0	88.0	1.3	1.0	0.0	0.0
100000 (200000	3.0	3.0	109.2	111.0	10.9	10.9	.4	.1	0.0	0.0
200000 (*****	.6	.6	77.7	78.5	2.5	2.5	.1	.0	0.0	0.0
TOTALS	190.3	192.7	1941.1	1960.9	743.1	742.8	8.7	6.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.3	4.4	.0	-.2	-.2	0.0	4.2	4.2	.0
10000 (15000	6.2	6.2	.0	-1.8	-1.8	0.0	4.4	4.4	.0
15000 (20000	11.3	11.4	.0	-.4	-.4	0.0	11.0	11.0	.0
20000 (30000	26.4	27.0	.6	0.0	0.0	0.0	26.4	27.0	.6
30000 (50000	72.6	72.6	-.0	0.0	0.0	0.0	72.6	72.6	-.0
50000 (100000	54.4	54.3	-.0	-.0	-.0	.0	54.4	54.3	-.0
100000 (200000	15.7	15.8	.1	0.0	0.0	0.0	15.7	15.8	.1
200000 (*****	7.1	7.1	-.0	0.0	0.0	0.0	7.1	7.1	-.0
TOTALS	198.9	199.6	.8	-2.3	-2.3	.0	196.5	197.3	.8



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 10

Plan Y: CONFERENCE PROVISION #11

REPEAL 170

Income Classification: EXPANDED INCOME

Data for: ALL RETURNS

1983 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHOSE CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** 5000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
5000 10000	3.	0.000	2.	0.000	2.	0.000	1022.	0.001	2.	0.000
10000 15000	2.	0.000	2.	0.000	2.	0.000	551.	0.002	2.	0.000
15000 20000	2.	0.000	2.	0.000	2.	0.000	1554.	0.016	2.	0.000
20000 30000	2.	0.000	2.	0.000	3746.	-0.027	1755.	0.059	2.	0.000
30000 50000	2.	0.000	2.	0.000	2599.	-0.055	1023.	0.065	2.	0.000
50000 100000	2.	0.000	2.	0.000	3477.	-0.157	1024.	0.143	2.	0.000
100000 200000	2.	0.000	2.	0.000	523.	-0.090	723.	0.009	2.	0.000
200000 *****	2.	0.000	2.	0.000	196.	-0.059	145.	0.042	2.	0.000
***** Total	2.	0.000	2.	0.000	10549.	-0.399	7919.	0.312	2.	0.000
***** 5000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
5000 10000	2.	0.000	2.	0.000	2.	0.000	303.	0.014	2.	0.000
10000 15000	2.	0.000	2.	0.000	2.	0.000	523.	0.009	2.	0.000
15000 20000	2.	0.000	2.	0.000	2.	0.000	323.	0.012	2.	0.000
20000 30000	2.	0.000	2.	0.000	2.	0.000	3025.	0.006	1111.	0.001
30000 50000	2.	0.000	2.	0.000	486.	-0.033	353.	0.013	221.	-0.001
50000 100000	2.	0.000	2.	0.000	48.	-0.014	55.	0.003	48.	-0.001
100000 200000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
200000 *****	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
***** Total	2.	0.000	2.	0.000	533.	-0.047	4857.	0.069	1755.	0.001
***** 5000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
5000 10000	2.	0.000	2.	0.000	2.	0.000	1325.	0.001	2.	0.000
10000 15000	2.	0.000	2.	0.000	2.	0.000	1424.	0.005	2.	0.000
15000 20000	2.	0.000	2.	0.000	2.	0.000	1547.	0.004	2.	0.000
20000 30000	2.	0.000	2.	0.000	3746.	-0.027	1511.	0.017	1511.	0.001
30000 50000	2.	0.000	2.	0.000	3865.	-0.059	1131.	0.023	521.	-0.002
50000 100000	2.	0.000	2.	0.000	3525.	-0.132	1050.	0.145	48.	-0.001
100000 200000	2.	0.000	2.	0.000	523.	-0.090	723.	0.009	2.	0.000
200000 *****	2.	0.000	2.	0.000	196.	-0.059	145.	0.042	2.	0.000
***** Total	2.	0.000	2.	0.000	11822.	-0.447	12775.	0.314	1755.	0.001

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 11

Plan Y: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Income Classifier: EXPANDED INCOME

Data for: FEDERAL FILERS ONLY

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.7	157.7	0.0
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	206.8	210.2	3.4
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	298.3	298.3	.1
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	0.0	605.2	605.2	0.0
30000 (50000	237	66.1	54.5	54.5	2173.0	2173.0	0.0	1408.7	1408.8	.0
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	888.9	888.9	0.0
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	207.8	207.8	0.0
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	79.6	79.6	0.0
TOTALS	1699	316.1	261.8	261.8	6328.1	6328.1	0.0	3887.0	3890.5	3.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	83.5	83.4	86.5	86.6	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	196.9	193.6	96.9	96.9	2.4	2.4	0.0	0.0
15000 (20000	22.1	22.1	180.3	180.2	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	40.3	40.3	324.0	324.0	138.9	138.9	.7	.7	0.0	0.0
30000 (50000	64.4	64.4	567.9	567.8	218.1	218.1	.6	.6	0.0	0.0
50000 (100000	25.1	25.1	396.1	396.1	88.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	111.0	111.0	10.9	10.9	.1	.1	0.0	0.0
200000 (*****	.6	.6	78.5	78.5	2.5	2.5	.0	.0	0.0	0.0
TOTALS	192.7	192.7	1360.9	1357.4	742.8	742.9	6.4	6.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.4	4.4	0.0	-1.2	-1.2	0.0	4.2	4.2	0.0
10000 (15000	6.2	6.3	.1	-1.8	-1.8	.0	4.4	4.5	.1
15000 (20000	11.4	11.4	.0	-.4	-.4	0.0	11.0	11.0	.0
20000 (30000	27.0	27.0	0.0	0.0	0.0	0.0	27.0	27.0	0.0
30000 (50000	72.6	72.6	.0	0.0	0.0	0.0	72.6	72.6	.0
50000 (100000	54.3	54.3	0.0	-1.0	-1.0	0.0	54.3	54.3	0.0
100000 (200000	15.8	15.8	0.0	0.0	0.0	0.0	15.8	15.8	0.0
200000 (*****	7.1	7.1	0.0	0.0	0.0	0.0	7.1	7.1	0.0
TOTALS	199.6	199.7	.1	-2.3	-2.3	.0	197.3	197.4	.1



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan V: CONFERENCE BILL

PROVISIONS #1 - 11

Income Classifier: EXPANDED INCOME

Plan V: CONFERENCE PROVISION #12

EXPANDED EARNED INCOME CREDIT

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH CHANGES THAT TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** 5000	2.	0.200	0.	0.200	2.	0.200	2.	0.200	2.	0.200
5000 10000	2.	0.200	0.	0.200	2.	0.200	2.	0.200	2.	0.200
10000 15000	0.	0.200	2.	0.200	2.	0.200	5544.	1.125	2.	0.200
15000 20000	2.	0.200	2.	0.200	2.	0.200	522.	1.000	2.	0.200
20000 30000	0.	0.200	0.	0.200	0.	0.200	0.	0.200	2.	0.200
30000 50000	0.	0.200	0.	0.200	0.	0.200	717.	1.000	2.	0.200
50000 100000	2.	0.200	0.	0.200	2.	0.200	0.	0.200	2.	0.200
100000 200000	2.	0.200	2.	0.200	2.	0.200	2.	0.200	2.	0.200
200000 *****	0.	0.200	2.	0.200	0.	0.200	2.	0.200	2.	0.200
ITEMIZED. Total	2.	0.200	2.	0.200	2.	0.200	7962.	1.125	2.	0.200
***** 5000	2.	0.200	2.	0.200	0.	0.200	0.	0.200	2.	0.200
5000 10000	2.	0.200	2.	0.200	2.	0.200	2.	0.200	2.	0.200
10000 15000	0.	0.200	2.	0.200	2.	0.200	2.	0.200	2.	0.200
15000 20000	2.	0.200	2.	0.200	2.	0.200	2.	0.200	2.	0.200
20000 30000	2.	0.200	0.	0.200	0.	0.200	2.	0.200	2.	0.200
30000 50000	2.	0.200	0.	0.200	2.	0.200	2.	0.200	2.	0.200
50000 100000	2.	0.200	2.	0.200	2.	0.200	2.	0.200	2.	0.200
100000 200000	2.	0.200	0.	0.200	2.	0.200	2.	0.200	2.	0.200
200000 *****	0.	0.200	2.	0.200	2.	0.200	2.	0.200	2.	0.200
NON-ITEMIZED. Total	0.	0.200	2.	0.200	0.	0.200	2.	0.200	2.	0.200
***** 5000	2.	0.200	2.	0.200	0.	0.200	0.	0.200	2.	0.200
5000 10000	0.	0.200	0.	0.200	2.	0.200	2.	0.200	2.	0.200
10000 15000	0.	0.200	2.	0.200	2.	0.200	5544.	1.125	2.	0.200
15000 20000	0.	0.200	2.	0.200	2.	0.200	522.	1.000	2.	0.200
20000 30000	0.	0.200	0.	0.200	2.	0.200	0.	0.200	2.	0.200
30000 50000	0.	0.200	0.	0.200	2.	0.200	717.	1.000	2.	0.200
50000 100000	2.	0.200	2.	0.200	0.	0.200	0.	0.200	2.	0.200
100000 200000	2.	0.200	0.	0.200	0.	0.200	0.	0.200	2.	0.200
200000 *****	2.	0.200	2.	0.200	0.	0.200	2.	0.200	2.	0.200
ALL RETURNS. Total	0.	0.200	0.	0.200	0.	0.200	7962.	1.125	0.	0.200



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 12

Plan Y: CONFERENCE PROVISION #13

Data for: FEDERAL FILERS ONLY

REPEAL POLITICAL CONTRIBUTION CREDIT

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	0.0
5000 (10000	227	53.3	42.7	42.7	298.0	298.0	0.0	157.7	157.7	0.0
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	210.2	210.0	-0.1
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	298.3	298.2	-0.1
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	0.0	605.2	605.2	0.0
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0.0	1408.8	1408.2	-0.6
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	888.9	888.7	-0.2
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	207.8	207.7	-0.1
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	79.6	79.6	0.0
TOTALS	1699	316.1	261.8	261.8	6328.1	6328.1	0.0	3890.5	3889.2	-1.3

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	6.3	83.4	83.4	86.6	86.6	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	193.6	193.7	96.9	96.9	2.4	2.4	0.0	0.0
15000 (20000	22.1	22.1	180.2	180.4	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	40.3	40.3	324.0	324.0	138.9	138.9	.7	.7	0.0	0.0
30000 (50000	64.4	64.4	567.8	568.4	218.1	218.1	.6	.6	0.0	0.0
50000 (100000	25.1	25.1	396.1	396.3	88.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	111.0	111.0	10.9	10.9	.1	.1	0.0	0.0
200000 (*****	.6	.6	78.5	78.5	2.5	2.5	.0	.0	0.0	0.0
TOTALS	192.7	192.7	1957.4	1958.6	742.9	742.9	6.4	6.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	0.0	0.0	0.0	0.0	.8	.8	0.0
5000 (10000	4.4	4.4	0.0	-0.2	-0.2	0.0	4.2	4.2	0.0
10000 (15000	6.3	6.3	-0.0	-1.8	-1.8	-0.0	4.5	4.5	-0.0
15000 (20000	11.4	11.4	-0.0	-0.4	-0.4	0.0	11.0	11.0	-0.0
20000 (30000	27.0	27.0	-0.0	0.0	0.0	0.0	27.0	27.0	-0.0
30000 (50000	72.6	72.5	-0.0	0.0	0.0	0.0	72.6	72.5	-0.0
50000 (100000	54.3	54.3	-0.0	-0.0	-0.0	0.0	54.3	54.3	-0.0
100000 (200000	15.8	15.8	-0.0	0.0	0.0	0.0	15.8	15.8	-0.0
200000 (*****	7.1	7.1	-0.0	0.0	0.0	0.0	7.1	7.1	-0.0
TOTALS	199.7	199.6	-0.1	-2.3	-2.3	-0.0	197.4	197.3	-0.1

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 12

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION #13

REPEAL POLITICAL CONTRIBUTION CREDIT

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
*** +*** 5000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
5000 10000	1.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
10000 15000	2.	2.222	2.	2.222	3251.	-1.224	2.	2.222	2.	2.222
15000 20000	2.	2.222	2.	2.222	5042.	-1.212	2.	2.222	2.	2.222
20000 25000	2.	2.222	2.	2.222	579.	-1.222	2.	2.222	2.	2.222
25000 30000	2.	2.222	2.	2.222	3953.	-1.241	155.	1.222	2.	2.222
30000 35000	2.	2.222	2.	2.222	3237.	-1.223	-5.	1.222	2.	2.222
35000 40000	2.	2.222	2.	2.222	524.	-1.224	2.	2.222	2.	2.222
40000 *****	2.	2.222	2.	2.222	148.	-1.222	2.	2.222	2.	2.222
INTERMEDIATE Total	2.	2.222	2.	2.222	32223.	-1.225	244.	1.222	2.	2.222
***** 5000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
5000 10000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
10000 15000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
15000 20000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
20000 25000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
25000 30000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
30000 35000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
35000 40000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
40000 *****	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
INTERMEDIATE Total	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
***** 5000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
5000 10000	2.	2.222	2.	2.222	2.	2.222	2.	2.222	2.	2.222
10000 15000	2.	2.222	2.	2.222	3251.	-1.224	2.	2.222	2.	2.222
15000 20000	2.	2.222	2.	2.222	5042.	-1.212	2.	2.222	2.	2.222
20000 25000	2.	2.222	2.	2.222	579.	-1.222	2.	2.222	2.	2.222
25000 30000	2.	2.222	2.	2.222	3953.	-1.241	155.	1.222	2.	2.222
30000 35000	2.	2.222	2.	2.222	3237.	-1.223	-5.	1.222	2.	2.222
35000 40000	2.	2.222	2.	2.222	524.	-1.224	2.	2.222	2.	2.222
40000 *****	2.	2.222	2.	2.222	148.	-1.222	2.	2.222	2.	2.222
ALL RETURNS Total	2.	2.222	2.	2.222	32223.	-1.225	244.	1.222	2.	2.222

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 13

Plan Y: CONFERENCE PROVISION #14

Data for: FEDERAL FILERS ONLY

MODIFY EXEMPTION

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	-0.0
5000 (10000	227	53.3	42.7	42.6	298.0	298.0	0.0	157.7	157.9	.2
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	210.0	210.8	.8
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	298.2	301.2	3.0
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	-0.0	605.2	616.1	10.9
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	-0.0	1408.2	1440.7	32.5
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	888.7	907.4	18.7
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	207.7	208.7	1.0
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	79.6	79.9	.3
TOTALS	1699	316.1	261.8	261.8	6328.1	6328.1	-0.0	3889.2	3956.7	67.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	6.3	5.8	83.4	83.3	86.6	86.5	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	193.7	192.7	96.9	97.1	2.4	2.4	0.0	0.0
15000 (20000	22.1	19.0	190.4	177.4	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	40.3	40.0	324.0	313.2	138.9	138.8	.7	.7	0.0	0.0
30000 (50000	64.4	61.8	568.4	535.6	218.1	218.1	.6	.6	0.0	0.0
50000 (100000	25.1	25.1	396.3	377.6	98.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	111.0	110.0	10.9	10.9	.1	.1	0.0	0.0
200000 (*****	.6	.6	78.5	78.2	2.5	2.5	.0	.0	0.0	0.0
TOTALS	192.7	186.2	1958.6	1890.8	742.9	743.0	6.4	6.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	-0.0	0.0	0.0	0.0	.8	.8	-0.0
5000 (10000	4.4	4.4	.0	-2.2	-2.2	0.0	4.2	4.2	.0
10000 (15000	6.3	6.3	.0	-1.8	-1.8	-0.0	4.5	4.6	.0
15000 (20000	11.4	11.5	.1	-4.4	-4.4	0.0	11.0	11.1	.1
20000 (30000	27.0	27.7	.7	0.0	0.0	0.0	27.0	27.7	.7
30000 (50000	72.5	74.9	2.4	0.0	0.0	0.0	72.5	74.9	2.4
50000 (100000	54.3	55.9	1.6	-0.0	-0.0	.0	54.3	55.9	1.6
100000 (200000	15.8	15.9	.1	0.0	0.0	0.0	15.8	15.9	.1
200000 (*****	7.1	7.1	.0	0.0	0.0	0.0	7.1	7.1	.0
TOTALS	199.6	204.6	4.9	-2.3	-2.4	-0.0	197.3	202.2	4.9

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan Y: CONFERENCE BILL
PROVISIONS 4, 5, 13

Income Classification: EXPANDED INCOME

Plan Y: CONFERENCE PROVISION WITH
100% EXEMPTION

Data from: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS WAGE NON-TAXABLE		PRESENTLY NON-TAXABLE RETURNS WAGE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH INCREASED TAX TYPE OF RELIEF	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)
***** 5000	2.	0.000	2.	0.000	10.	-0.021	4.	0.000	2.	0.000
5000 10000	2.	0.000	2.	0.000	23.	-0.022	2221.	0.009	42.	0.001
10000 15000	2.	0.000	2.	0.000	3214.	-0.041	2222.	0.004	2.	0.000
15000 20000	2.	0.000	2.	0.000	2211.	-0.035	14734.	0.077	142.	0.003
20000 25000	2.	0.000	2.	0.000	2255.	-0.042	22224.	0.001	42.	0.000
25000 30000	2.	0.000	2.	0.000	2277.	-0.033	22222.	0.009	2222.	0.001
30000 35000	2.	0.000	2.	0.000	222.	-0.019	22222.	0.042	2.	0.000
35000 40000	2.	0.000	2.	0.000	772.	-0.024	2217.	0.003	2.	0.000
40000 *****	2.	0.000	2.	0.000	51.	-0.003	244.	0.001	2.	0.000
***** Total	2.	0.000	2.	0.000	22726.	-0.227	132467.	0.142	2222.	0.003
***** 5000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
5000 10000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
10000 15000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
15000 20000	2.	0.000	2.	0.000	42.	-0.001	2.	0.000	42.	0.000
20000 25000	2.	0.000	2.	0.000	22.	-0.000	2.	0.000	22.	0.000
25000 30000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
30000 35000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
35000 40000	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
40000 *****	2.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
***** Total	2.	0.000	2.	0.000	112.	-0.001	2.	0.000	112.	0.000
***** 5000	2.	0.000	2.	0.000	10.	-0.001	4.	0.000	2.	0.000
5000 10000	2.	0.000	2.	0.000	22.	-0.000	2222.	0.003	42.	0.001
10000 15000	2.	0.000	2.	0.000	3214.	-0.041	2222.	0.004	2.	0.000
15000 20000	2.	0.000	2.	0.000	2222.	-0.035	14734.	0.077	142.	0.003
20000 25000	2.	0.000	2.	0.000	2222.	-0.042	22224.	0.001	42.	0.000
25000 30000	2.	0.000	2.	0.000	2277.	-0.033	22222.	0.009	2222.	0.001
30000 35000	2.	0.000	2.	0.000	222.	-0.019	22222.	0.042	2.	0.000
35000 40000	2.	0.000	2.	0.000	772.	-0.024	2217.	0.003	2.	0.000
40000 *****	2.	0.000	2.	0.000	51.	-0.003	244.	0.001	2.	0.000
ALL RETURNS Total	2.	0.000	2.	0.000	22222.	-0.226	132467.	0.142	2222.	0.003

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

Data for: FEDERAL FILERS ONLY

INCREASED STANDARD DEDUCTION

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	33.9	.0
5000 (10000	227	53.3	42.6	42.6	298.0	298.0	0.0	157.9	158.0	.0
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	210.8	211.5	.6
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	301.2	302.4	1.2
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	.0	616.1	619.0	2.9
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0.0	1440.7	1444.9	4.2
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	307.4	308.8	1.4
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	208.7	208.7	.0
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	79.9	79.9	0.0
TOTALS	1699	316.1	261.8	261.8	6328.1	6328.1	.0	3956.7	3967.2	10.5

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.2	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	5.8	5.4	83.3	83.1	86.5	86.6	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	192.7	192.1	97.1	97.1	2.4	2.4	0.0	0.0
15000 (20000	19.0	18.2	177.4	176.2	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	40.0	39.5	313.2	310.2	138.8	138.9	.7	.6	0.0	0.0
30000 (50000	61.8	58.7	535.6	531.4	218.1	218.1	.6	.6	0.0	0.0
50000 (100000	25.1	25.1	377.6	376.1	88.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	110.0	110.0	10.9	10.9	.1	.1	0.0	0.0
200000 (*****	.6	.6	78.2	78.2	2.5	2.5	.0	.0	0.0	0.0
TOTALS	186.2	181.4	1890.8	1880.1	743.0	743.2	6.4	6.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.4	4.4	.0	-.2	-.2	0.0	4.2	4.2	.0
10000 (15000	6.3	6.4	.0	-1.8	-1.8	.0	4.6	4.6	.0
15000 (20000	11.5	11.6	.1	-.4	-.4	0.0	11.1	11.2	.1
20000 (30000	27.7	27.9	.2	0.0	0.0	0.0	27.7	27.9	.2
30000 (50000	74.9	75.2	.3	0.0	0.0	0.0	74.9	75.2	.3
50000 (100000	55.9	56.1	.1	-.0	-.0	0.0	55.9	56.1	.1
100000 (200000	15.9	15.9	.0	0.0	0.0	0.0	15.9	15.9	.0
200000 (*****	7.1	7.1	0.0	0.0	0.0	0.0	7.1	7.1	0.0
TOTALS	204.6	205.3	.7	-2.4	-2.3	.0	202.2	203.0	.7



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 14

Plan Y: CONFERENCE PROVISION #15

INCREASED STANDARD DEDUCTION

Income Classification: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH CHANGED TAX TYPE OF REDUCTION	
	NUMBER OF RETURNS		NUMBER OF RETURNS		TAX DECREASES		TAX INCREASES		TYPE OF REDUCTION	
	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	INCREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)	DECREASE (UNITS)	AMOUNT OF TAX (\$ MIL.)
***** 5000	2.	0.222	2.	0.222	0.	0.222	112.	1.222	2.	0.222
5000 10000	2.	0.222	2.	0.222	2.	0.222	1235.	1.222	323.	0.222
10000 15000	2.	0.222	2.	0.222	1235.	-1.221	3157.	1.222	2.	0.222
15000 20000	2.	0.222	2.	0.222	2.	0.222	3755.	1.222	333.	0.222
20000 25000	2.	0.222	2.	0.222	1235.	-1.221	15444.	1.222	433.	-1.221
25000 30000	2.	0.222	2.	0.222	1315.	-1.222	17325.	1.222	3235.	0.222
30000 100000	2.	0.222	2.	0.222	2.	0.222	3252.	1.222	2.	0.222
100000 200000	2.	0.222	2.	0.222	2.	0.222	31.	1.222	2.	0.222
200000 *****	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
***** Total	2.	0.222	2.	0.222	3625.	-1.220	58725.	1.752	4772.	0.222
***** 5000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
5000 10000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
10000 15000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
15000 20000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
20000 25000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
25000 30000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
30000 100000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
100000 200000	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
200000 *****	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
***** Total	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
***** 5000	2.	0.222	2.	0.222	2.	0.222	112.	1.222	2.	0.222
5000 10000	2.	0.222	2.	0.222	2.	0.222	1235.	1.222	323.	0.222
10000 15000	2.	0.222	2.	0.222	1235.	-1.221	3157.	1.222	2.	0.222
15000 20000	2.	0.222	2.	0.222	2.	0.222	3755.	1.222	333.	0.222
20000 25000	2.	0.222	2.	0.222	1235.	-1.221	15444.	1.222	433.	-1.221
25000 30000	2.	0.222	2.	0.222	1315.	-1.222	17325.	1.222	3235.	0.222
30000 100000	2.	0.222	2.	0.222	2.	0.222	3252.	1.222	2.	0.222
100000 200000	2.	0.222	2.	0.222	2.	0.222	31.	1.222	2.	0.222
200000 *****	2.	0.222	2.	0.222	2.	0.222	2.	0.222	2.	0.222
ALL RETURNS Total	2.	0.222	2.	0.222	3625.	-1.220	58725.	1.752	4772.	0.222

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL

Income Classifier: EXPANDED INCOME

PROVISIONS #1 - 15

Plan Y: CONFERENCE PROVISION #16

Data for: FEDERAL FILERS ONLY

RATE CHANGES AND SURTAX

1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-67.9	0.0	33.9	34.2	.2
5000 (10000	227	53.3	42.6	42.6	298.0	298.0	0.0	158.0	157.8	-.1
10000 (15000	155	42.9	30.6	30.6	500.3	500.3	0.0	211.5	210.2	-1.3
15000 (20000	118	31.2	29.1	29.1	547.9	547.9	0.0	302.4	301.3	-1.1
20000 (30000	198	49.7	43.1	43.1	1047.9	1047.9	-.0	619.0	616.8	-2.3
30000 (50000	237	66.1	64.6	64.6	2173.0	2173.0	0.0	1444.9	1458.9	14.0
50000 (100000	197	26.4	24.9	24.9	1344.6	1344.6	0.0	908.8	935.5	26.6
100000 (200000	129	3.2	2.9	2.9	325.6	325.6	0.0	208.7	220.2	11.5
200000 (*****	121	.6	.6	.6	158.7	158.7	0.0	79.9	88.3	8.5
TOTALS	1699	316.1	261.8	261.8	6328.1	6328.1	-.0	3967.2	4023.1	56.0

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.6	22.8	22.6	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	5.4	5.8	83.1	83.3	86.6	86.6	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	192.1	193.5	97.1	96.9	2.4	2.4	0.0	0.0
15000 (20000	18.2	17.7	176.2	177.3	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	39.5	39.4	310.2	312.5	138.9	138.8	.6	.7	0.0	0.0
30000 (50000	58.7	59.7	531.4	517.4	218.1	218.1	.6	.6	0.0	0.0
50000 (100000	25.1	25.0	376.1	349.5	88.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	110.0	98.5	10.9	10.9	.1	.1	0.0	0.0
200000 (*****	.6	.6	78.2	69.8	2.5	2.5	.0	.0	0.0	0.0
TOTALS	181.4	182.4	1880.1	1824.4	743.2	742.9	6.4	6.4	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.4	4.4	-.0	-.2	-.2	0.0	4.2	4.2	-.0
10000 (15000	6.4	6.3	-.0	-1.8	-1.8	-.0	4.6	4.5	-.0
15000 (20000	11.6	11.5	-.1	-.4	-.4	0.0	11.2	11.1	-.1
20000 (30000	27.9	27.8	-.1	0.0	0.0	0.0	27.9	27.8	-.1
30000 (50000	75.2	76.4	1.2	0.0	0.0	0.0	75.2	76.4	1.2
50000 (100000	56.1	58.4	2.3	-.0	-.0	.0	56.1	58.4	2.3
100000 (200000	15.9	17.1	1.2	0.0	0.0	0.0	15.9	17.1	1.2
200000 (*****	7.1	8.1	.9	0.0	0.0	0.0	7.1	8.1	.9
TOTALS	205.3	210.8	5.5	-2.3	-2.3	-.0	203.0	208.4	5.5

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan (I) CONFERENCE BILL

PROVISIONS #1 - 15

Plan (Y) CONFERENCE PROVISION #16

RATE CHANGES AND SURTAX

Income Classification: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
COLLAPS)										
***** (5000	2.	2.200	2.	2.200	110.	-1.200	4.	1.200	2.	2.200
5000 (10000	2.	2.200	2.	2.200	1755.	-1.200	2.	2.200	2.	2.200
10000 (15000	2.	2.200	2.	2.200	18112.	-1.249	1852.	1.225	2.	2.200
15000 (20000	2.	2.200	2.	2.200	13285.	-1.255	1667.	1.215	503.	1.200
20000 (30000	2.	2.200	2.	2.200	23993.	-1.231	12233.	1.157	---	1.200
30000 (50000	2.	2.200	2.	2.200	23675.	-1.154	33352.	1.356	153.	1.200
50000 (100000	2.	2.200	2.	2.200	2.	2.200	23353.	2.337	153.	1.200
100000 (200000	2.	2.200	2.	2.200	24.	-1.200	1965.	1.177	2.	2.200
200000 (*****	2.	2.200	2.	2.200	2.	-1.200	324.	1.316	2.	2.200
ITEMIZE. Total	2.	2.200	2.	2.200	72772.	-5.515	73135.	5.224	1115.	1.210
***** 5000	2.	2.200	2.	2.200	394.	-1.200	2.	2.200	354.	-1.200
5000 (10000	2.	2.200	2.	2.200	2.	2.200	2.	2.200	352.	2.200
10000 (15000	2.	2.200	2.	2.200	2.	2.200	2.	2.200	2.	2.200
15000 (20000	2.	2.200	2.	2.200	2.	2.200	2.	2.200	2.	2.200
20000 (30000	2.	2.200	2.	2.200	2.	2.200	2.	2.200	2.	2.200
30000 (50000	2.	2.200	2.	2.200	1352.	-1.205	2.	2.200	1352.	-1.205
50000 (100000	2.	2.200	2.	2.200	2.	2.200	2.	2.200	2.	2.200
100000 (200000	2.	2.200	2.	2.200	2.	2.200	2.	2.200	2.	2.200
200000 (*****	2.	2.200	2.	2.200	2.	2.200	2.	2.200	2.	2.200
NON-ITEMIZE. Total	2.	2.200	2.	2.200	1774.	-1.205	2.	2.200	1557.	-1.205
***** (5000	2.	2.200	2.	2.200	524.	-1.200	4.	1.200	394.	-1.200
5000 (10000	2.	2.200	2.	2.200	1755.	-1.205	2.	2.200	352.	2.200
10000 (15000	2.	2.200	2.	2.200	18112.	-1.249	1852.	1.225	2.	2.200
15000 (20000	2.	2.200	2.	2.200	13285.	-1.255	1667.	1.215	503.	1.200
20000 (30000	2.	2.200	2.	2.200	23993.	-1.231	12233.	1.157	---	1.200
30000 (50000	2.	2.200	2.	2.200	23675.	-1.154	33352.	1.356	153.	1.200
50000 (100000	2.	2.200	2.	2.200	2.	2.200	23353.	2.337	153.	1.200
100000 (200000	2.	2.200	2.	2.200	24.	-1.200	1965.	1.177	2.	2.200
200000 (*****	2.	2.200	2.	2.200	2.	-1.200	324.	1.316	2.	2.200
ALL RETURNS. Total	2.	2.200	2.	2.200	74546.	-5.322	73135.	5.224	1271.	1.205



STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 16

Income Classifier: EXPANDED INCOME

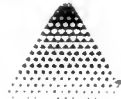
Plan Y: CONFERENCE PROVISION #17
REPEAL CAPITAL GAINS EXCLUSION

Data for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-67.9	-65.1	2.8	34.2	34.2	.0
5000 (10000	227	53.3	42.6	42.9	298.0	302.8	4.8	157.8	158.2	.4
10000 (15000	155	42.9	30.6	30.6	500.3	503.1	2.8	210.2	212.5	2.3
15000 (20000	118	31.2	29.1	29.1	547.9	553.2	5.3	301.3	305.0	3.7
20000 (30000	198	49.7	43.1	46.0	1047.9	1062.0	14.1	616.8	626.4	9.6
30000 (50000	237	66.1	64.6	64.6	2173.0	2214.0	41.0	1458.9	1495.6	36.7
50000 (100000	197	26.4	24.9	24.9	1344.6	1380.7	36.1	935.5	953.5	18.1
100000 (200000	129	3.2	2.9	3.1	325.6	369.9	44.2	220.2	260.9	40.7
200000 (*****	121	.6	.6	.6	158.7	209.8	51.1	88.3	137.1	48.8
TOTALS	1699	316.1	261.8	265.3	6328.1	6530.3	202.3	4023.1	4183.5	160.4

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	22.6	22.6	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	5.8	5.8	83.3	83.4	86.6	86.6	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	193.5	193.9	96.9	96.9	2.4	2.4	0.0	0.0
15000 (20000	17.7	17.7	177.3	178.8	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	39.4	39.9	312.5	313.9	138.8	141.9	.7	.7	0.0	0.0
30000 (50000	59.7	59.7	517.4	521.6	218.1	218.2	.6	.6	0.0	0.0
50000 (100000	25.0	25.0	349.5	352.3	88.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	98.5	100.0	10.9	11.6	.1	.1	0.0	0.0
200000 (*****	.6	.6	69.8	70.4	2.5	2.6	.0	.0	0.0	0.0
TOTALS	182.4	182.9	1824.4	1837.0	742.9	747.0	6.4	6.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	.0	0.0	0.0	0.0	.8	.8	.0
5000 (10000	4.4	4.4	.0	-.2	-.2	0.0	4.2	4.2	.0
10000 (15000	6.3	6.4	.0	-1.8	-1.7	.1	4.5	4.6	.1
15000 (20000	11.5	11.7	.1	-.4	-.4	0.0	11.1	11.3	.1
20000 (30000	27.8	28.2	.4	0.0	0.0	0.0	27.8	28.2	.4
30000 (50000	76.4	78.5	2.1	0.0	0.0	0.0	76.4	78.5	2.1
50000 (100000	58.4	59.8	1.4	-.0	-.0	0.0	58.4	59.8	1.4
100000 (200000	17.1	20.9	3.8	0.0	0.0	0.0	17.1	20.9	3.8
200000 (*****	8.1	13.2	5.2	0.0	0.0	0.0	8.1	13.2	5.2
TOTALS	210.8	223.9	13.1	-2.3	-2.3	.1	208.4	221.6	13.1



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL

PROVISIONS #1 - 17

Plan Y: CONFERENCE PROVISION #18

REVISED MINIMUM TAX

Income Classifier: EXPANDED INCOME

Data for: ALL RETURNS

1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHICH CHANGED THEIR TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)		NUMBER OF RETURNS (UNITS)		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS (UNITS)	
	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	0.	-0.015	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	-0.004	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1901.	-0.092	47.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1269.	-0.146	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	297.	-0.311	0.	0.000	0.	0.000
ITEMIZE. Total	0.	0.000	0.	0.000	3478.	-0.573	47.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
NON-ITEMIZE. Total	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	-0.015	0.	0.000	0.	0.000
5000 (10000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	-0.004	0.	0.000	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
30000 (50000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	0.	0.000
50000 (100000	0.	0.000	0.	0.000	1901.	-0.092	47.	0.000	0.	0.000
100000 (200000	0.	0.000	0.	0.000	1269.	-0.146	0.	0.000	0.	0.000
200000 (*****	0.	0.000	0.	0.000	297.	-0.311	0.	0.000	0.	0.000
ALL RETURNS. Total	0.	0.000	0.	0.000	3478.	-0.573	47.	0.000	0.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 18

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLEData for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-65.1	-65.1	0.0	34.0	34.0	-0.0
5000 (10000	227	53.3	42.9	42.9	302.8	302.8	0.0	158.2	158.2	0.0
10000 (15000	155	42.9	30.6	30.6	503.1	503.1	0.0	212.5	213.2	.7
15000 (20000	118	31.2	29.1	29.1	553.2	553.2	0.0	305.0	305.9	.9
20000 (30000	198	49.7	46.0	46.0	1062.0	1062.0	0.0	626.4	627.6	1.2
30000 (50000	237	66.1	64.6	64.6	2214.0	2214.0	0.0	1495.6	1498.8	3.2
50000 (100000	197	26.4	24.9	24.9	1380.7	1380.7	0.0	952.6	953.6	1.0
100000 (200000	129	3.2	3.1	3.1	369.9	369.9	0.0	259.3	250.2	.7
200000 (*****	121	.6	.6	.6	209.8	209.8	0.0	134.3	136.5	2.2
TOTALS	1699	316.1	265.3	265.3	6530.3	6530.3	0.0	4178.1	4188.0	9.9

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.6	6.6	22.8	22.8	31.5	31.5	.0	.0	0.0	0.0
5000 (10000	5.8	5.8	83.4	83.4	86.6	86.6	.2	.2	0.0	0.0
10000 (15000	24.7	24.7	193.9	193.3	96.9	96.9	2.4	2.4	0.0	0.0
15000 (20000	17.7	17.7	178.8	177.9	69.7	69.7	1.3	1.3	0.0	0.0
20000 (30000	39.9	39.9	313.9	312.7	141.9	141.9	.7	.7	0.0	0.0
30000 (50000	59.7	59.7	521.6	518.4	218.2	218.2	.6	.6	0.0	0.0
50000 (100000	25.0	25.0	353.2	352.2	88.0	88.0	1.0	1.0	0.0	0.0
100000 (200000	3.0	3.0	101.4	100.7	11.6	11.6	.1	.1	0.0	0.0
200000 (*****	.6	.6	73.3	71.1	2.6	2.6	.0	.0	0.0	0.0
TOTALS	182.9	182.9	1842.4	1832.4	747.0	747.0	6.5	6.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.8	.8	-0.0	0.0	0.0	0.0	.8	.8	-0.0
5000 (10000	4.4	4.4	0.0	-0.2	-0.2	0.0	4.2	4.2	0.0
10000 (15000	6.4	6.4	.0	-1.7	-1.7	.0	4.6	4.6	.0
15000 (20000	11.7	11.7	.0	-0.4	-0.4	0.0	11.3	11.3	.0
20000 (30000	28.2	28.3	.1	0.0	0.0	0.0	28.2	28.3	.1
30000 (50000	78.5	78.7	.3	0.0	0.0	0.0	78.5	78.7	.3
50000 (100000	59.7	59.8	.1	-0.0	-0.0	.0	59.7	59.8	.1
100000 (200000	20.7	20.8	.1	0.0	0.0	0.0	20.7	20.8	.1
200000 (*****	12.9	13.2	.2	0.0	0.0	0.0	12.9	13.2	.2
TOTALS	223.3	224.1	.8	-2.3	-2.3	.0	221.0	221.8	.8



DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CONFERENCE BILL
PROVISIONS #1 - 12

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE RUN #19
BEHAVIORAL ADJUSTMENT TO CHARITABLE

Data for: ALL RETURNS
1999 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WHOSE CHANGED THEIR TYPE OF DEDUCTION	
					TAX DECREASES		TAX INCREASES			
	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	2.	0.000	4.	-0.002	2.	0.000	2.	0.000
5000 (10000	2.	0.000	2.	0.000	0.	0.000	2.	0.000	2.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15143.	0.004	0.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	13237.	0.045	0.	0.000
20000 (30000	0.	0.000	2.	0.000	2.	0.000	29175.	0.079	2.	0.000
30000 (50000	2.	0.000	2.	0.000	19.	-0.000	42527.	0.251	2.	0.000
50000 (100000	2.	0.000	0.	0.000	9.	-0.001	21713.	0.094	2.	0.000
100000 (200000	2.	0.000	2.	0.000	0.	0.000	1913.	0.072	2.	0.000
200000 (*****	0.	0.000	2.	0.000	2.	0.000	529.	0.044	2.	0.000
ITEMIZE. Total	2.	0.000	2.	0.000	32.	-0.003	123125.	0.314	0.	0.000
***** (5000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
5000 (10000	2.	0.000	2.	0.000	0.	0.000	2.	0.000	2.	0.000
10000 (15000	0.	0.000	0.	0.000	2.	0.000	0.	0.000	2.	0.000
15000 (20000	2.	0.000	0.	0.000	0.	0.000	2.	0.000	2.	0.000
20000 (30000	0.	0.000	0.	0.000	0.	0.000	0.	0.000	2.	0.000
30000 (50000	2.	0.000	2.	0.000	0.	0.000	2.	0.000	2.	0.000
50000 (100000	0.	0.000	2.	0.000	2.	0.000	2.	0.000	2.	0.000
100000 (200000	0.	0.000	0.	0.000	2.	0.000	2.	0.000	2.	0.000
200000 (*****	2.	0.000	0.	0.000	0.	0.000	2.	0.000	2.	0.000
NON-ITEMIZE. Total	2.	0.000	2.	0.000	0.	0.000	0.	0.000	2.	0.000
***** (5000	0.	0.000	0.	0.000	4.	-0.002	2.	0.000	0.	0.000
5000 (10000	0.	0.000	2.	0.000	0.	0.000	0.	0.000	0.	0.000
10000 (15000	0.	0.000	0.	0.000	0.	0.000	15143.	0.004	2.	0.000
15000 (20000	0.	0.000	0.	0.000	0.	0.000	13237.	0.045	2.	0.000
20000 (30000	0.	0.000	2.	0.000	0.	0.000	29175.	0.079	2.	0.000
30000 (50000	0.	0.000	0.	0.000	19.	-0.000	42527.	0.251	2.	0.000
50000 (100000	0.	0.000	0.	0.000	9.	-0.001	21713.	0.094	0.	0.000
100000 (200000	2.	0.000	0.	0.000	0.	0.000	1913.	0.072	2.	0.000
200000 (*****	0.	0.000	2.	0.000	0.	0.000	529.	0.044	2.	0.000
ALL RETURNS. Total	2.	0.000	2.	0.000	32.	-0.003	123125.	0.314	2.	0.000

STATE TAX LIABILITY FOR: MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: FEDERAL FILERS ONLY
1989 Levels of Income

INCOME CLASS (DOLLARS)	NUMBER OF RETURNS		TAXABLE RETURNS		ADJUSTED GROSS INCOME			TAXABLE INCOME		
	SAMPLE (UNITS)	AGGREGATE (000'S)	PLAN X (000'S)	PLAN Y (000'S)	PLAN X - (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	317	42.6	23.4	23.4	-80.9	-65.1	15.8	32.7	34.0	1.3
5000 (10000	227	53.3	42.7	42.9	292.4	302.8	10.4	154.5	158.2	3.7
10000 (15000	155	42.9	30.6	30.6	479.6	503.1	23.5	196.3	213.2	16.9
15000 (20000	118	31.2	29.1	29.1	510.1	553.2	43.1	285.7	305.9	20.2
20000 (30000	198	49.7	42.4	46.0	1031.6	1062.0	30.4	569.8	627.6	57.7
30000 (50000	237	66.1	64.6	64.6	2142.6	2214.0	71.4	1353.9	1498.8	144.8
50000 (100000	197	26.4	24.9	24.9	1293.1	1380.7	87.6	861.3	953.6	92.4
100000 (200000	129	3.2	2.9	3.1	314.7	369.9	55.1	203.8	260.2	56.4
200000 (*****	121	.6	.6	.6	150.0	209.8	59.7	73.8	136.5	62.7
TOTALS	1699	316.1	261.1	265.3	6133.3	6530.3	397.1	3731.9	4188.0	456.1

INCOME CLASS (DOLLARS)	ITEMIZED RETURNS		DEDUCTIONS		EXEMPTIONS		STATE TAX CREDITS		MINTAX	
	PLAN X (000'S)	PLAN Y (000'S)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)
***** (5000	6.2	6.6	20.5	22.8	31.4	31.5	.0	.0	0.0	0.0
5000 (10000	4.8	5.8	82.8	83.4	85.3	86.6	.2	.2	0.0	0.0
10000 (15000	23.7	24.7	190.0	193.3	93.9	96.9	2.5	2.4	0.0	0.0
15000 (20000	20.0	17.7	155.8	177.9	69.7	69.7	1.4	1.3	0.0	0.0
20000 (30000	39.6	39.9	338.9	312.7	136.9	141.9	1.8	.7	0.0	0.0
30000 (50000	63.1	59.7	593.9	518.4	218.0	218.2	.9	.6	0.0	0.0
50000 (100000	25.1	25.0	372.2	352.2	88.0	88.0	1.4	1.0	0.0	0.0
100000 (200000	3.0	3.0	105.0	100.7	10.8	11.6	.5	.1	0.0	0.0
200000 (*****	.6	.6	76.3	71.1	2.5	2.6	.1	.0	0.0	0.0
TOTALS	186.0	182.9	1935.4	1832.4	736.3	747.0	8.7	6.5	0.0	0.0

INCOME CLASS (DOLLARS)	TAX (POSITIVE PORTION)			OUTLAYS (NEGATIVE PORTION)			TAX (NET OF OUTLAYS)		
	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)	PLAN X (\$ MIL)	PLAN Y (\$ MIL)	CHANGE (\$ MIL)
***** (5000	.7	.8	.1	0.0	0.0	0.0	.7	.8	.1
5000 (10000	4.2	4.4	.1	-.2	-.2	0.0	4.1	4.2	.1
10000 (15000	5.9	6.4	.5	-1.9	-1.7	.1	4.0	4.6	.6
15000 (20000	10.8	11.7	.9	-.4	-.4	0.0	10.4	11.3	.9
20000 (30000	24.1	28.3	4.2	0.0	0.0	0.0	24.1	28.3	4.2
30000 (50000	68.7	78.7	10.1	0.0	0.0	0.0	68.7	78.7	10.1
50000 (100000	52.0	59.8	7.9	-.0	-.0	.0	51.9	59.8	7.9
100000 (200000	15.2	20.8	5.7	0.0	0.0	0.0	15.2	20.8	5.7
200000 (*****	6.5	13.2	6.7	0.0	0.0	0.0	6.5	13.2	6.7
TOTALS	187.9	224.1	36.1	-2.4	-2.3	.2	185.5	221.8	36.3

DISTRIBUTION OF STATE TAX CHANGE AND NUMBER OF RETURNS AFFECTED FOR MONTANA

Plan X: CURRENT 1989 LAW

Income Classifier: EXPANDED INCOME

Plan Y: CONFERENCE BILL
ALL PROPOSALSData for: ALL RETURNS
1989 Levels of Income

INCOME CLASS (DOLLARS)	PRESENTLY TAXABLE RETURNS MADE NONTAXABLE		PRESENTLY NONTAXABLE RETURNS MADE TAXABLE		RETURNS WITH A CHANGE IN TAX LIABILITY				RETURNS WITH CHANGED TYPE TYPE OF DEDUCTION	
	NUMBER OF RETURNS (UNITS)		NUMBER OF RETURNS (UNITS)		TAX DECREASES		TAX INCREASES		NUMBER OF RETURNS (UNITS)	
	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	AMOUNT OF TAX DECREASE (\$ MIL)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX DECREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX INCREASE (\$ MIL)	NUMBER OF RETURNS (UNITS)	AMOUNT OF TAX CHANGE (\$ MIL)
***** (5000	0.	0.000	0.	0.000	40.	-0.000	2.	0.000	0.	0.000
5000 (10000	0.	0.000	2.	0.000	23.	-0.000	737.	0.010	2.	0.000
10000 (15000	0.	0.000	2.	0.000	1660.	-0.005	15159.	0.409	0.	0.000
15000 (20000	0.	0.000	0.	0.000	60.	-0.000	13255.	0.769	451.	0.000
20000 (30000	0.	0.000	3436.	0.190	0.	0.000	37250.	0.661	101.	0.000
30000 (40000	0.	0.000	19.	0.003	1931.	-0.006	60030.	0.945	452.	0.000
40000 (50000	0.	0.000	9.	0.002	0.	0.000	25110.	0.592	45.	0.000
50000 (60000	0.	0.000	58.	0.006	0.	0.000	3958.	0.571	30.	0.000
60000 (*****	0.	0.000	0.	0.000	15.	-0.007	537.	0.550	0.	0.000
***** Total	0.	0.000	3531.	0.726	3730.	-0.019	160130.	0.453	600.	0.000
***** (5000	0.	0.000	0.	0.000	6.	-0.000	3290.	0.112	470.	0.000
5000 (10000	0.	0.000	372.	0.002	577.	-0.005	7529.	0.141	1230.	0.000
10000 (15000	0.	0.000	2.	0.001	77.	-0.000	4973.	0.159	992.	0.000
15000 (20000	0.	0.000	0.	0.000	27.	-0.000	4345.	0.179	1097.	0.000
20000 (30000	0.	0.000	164.	0.003	0.	0.000	5695.	0.506	411.	0.000
30000 (40000	0.	0.000	0.	0.000	2.	-0.000	2123.	0.124	1099.	0.000
40000 (50000	0.	0.000	0.	0.000	0.	0.000	56.	0.000	0.	0.000
50000 (60000	0.	0.000	191.	0.001	0.	0.000	191.	0.081	0.	0.000
60000 (*****	0.	0.000	17.	0.001	2.	0.000	17.	0.081	0.	0.000
***** Total	0.	0.000	755.	0.003	787.	-0.006	27122.	0.356	1125.	0.000
***** (5000	0.	0.000	0.	0.000	46.	-0.000	3290.	0.110	470.	0.000
5000 (10000	0.	0.000	372.	0.002	599.	-0.005	7529.	0.141	1230.	0.000
10000 (15000	0.	0.000	2.	0.001	1737.	-0.005	10132.	0.516	992.	0.000
15000 (20000	0.	0.000	0.	0.000	87.	-0.000	22611.	0.343	1098.	0.000
20000 (30000	0.	0.000	3620.	0.001	0.	0.000	43175.	0.167	381.	0.000
30000 (40000	0.	0.000	13.	0.003	1932.	-0.006	62154.	0.069	5599.	0.000
40000 (50000	0.	0.000	9.	0.002	0.	0.000	25135.	0.592	140.	0.000
50000 (60000	0.	0.000	348.	0.008	0.	0.000	3148.	0.622	37.	0.000
60000 (*****	0.	0.000	25.	0.006	15.	-0.007	615.	0.712	0.	0.000
***** Total	0.	0.000	4236.	0.030	4517.	-0.024	167657.	0.543	10330.	0.000

ACCOPRESS®

25071	BLACK
25072	LIGHT BLUE
25073	DARK BLUE
25074	LIGHT GRAY
25075	LIGHT GREEN
25076	DARK GREEN
25077	TANGERINE
25078	RED
25079	EXECUTIVE RED
25070	YELLOW

GENUINE PRESSBOARD

ACCO INTERNATIONAL INC
CHICAGO, ILLINOIS 60619

